

Adams County Government

Annual Budget

2012



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COLORADO

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Awards

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award for the Distinguished Budget Presentation to Adams County, Colorado for its annual budget for the fiscal year beginning January 1, 2011.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

The award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



Preface

Reader's Guide to the 2012 Adopted Budget

The 2012 adopted budget document contains a wealth of information pertaining to Adams County Government. This reader's guide has been developed to make this book easier to navigate. Adams County, a political subdivision of the State of Colorado, is governed by a three member Board of County Commissioners who exercises budgetary authority over all the activities of the primary government. While generally accepted accounting principles require the county to include component units on annual financial reports, such requirement is not necessary for the annual budget document. Therefore, the annual budget includes budgetary information for the county's 18 funds, but does not include such information for the following component units: the Adams County Building Authority, the Adams County Retirement Plan, and the Front Range Airport Authority. These entities are either responsible to provide their own budget to the State of Colorado or are legally separate and not required to do so under state law. Further, because the scope of this budget is to communicate the allocation of the county's financial resources, all fiduciary funds held by the county on behalf of another entity are not included.

This budget document contains 11 sections: preface, general information, fiscal policy and budget process, consolidated budget summary, capital improvement program, general fund, special revenue funds, capital project funds, enterprise funds, internal service funds, and supplemental information. Each major group is briefly described below.

Preface

The preface includes this reader's guide, the table of contents and the 2012 budget message. The budget message formally presents the budget to the Board of County Commissioners and the citizens of Adams County. In addition, the budget message summarizes major initiatives for the budget year, plus the current and future economic outlook for the county.

General Information

The general information section includes a description of the functions and duties of county government, a listing of principal officials, the county's organizational structure, and a directory of county offices and departments. Also included is a historical background of the county, as well as demographic and economic statistical information.

Fiscal Policy and Budget Process

This section presents the county's budget development process, local government budget law of Colorado, the county's budget and fiscal policies, which are subdivided into seven areas of financial management (revenue, budgetary fiscal control, human resource/compensation, capital, investment, debt, and fund balance). This section also contains an overview of strategic considerations and long-range planning tools, which influence the development of the county budget and the county's seven governing principles.

Consolidated Budget Summary

This section summarizes revenue and expenditure information including fund balances, operating expenditures, capital and other one-time expenditures.



General Fund

Each general fund spending agency’s financial overview presents and outlines revenues and expenditures for the past two years and the current budget. The narrative describes the spending agency’s mission statement, services provided, goals, objectives, staffing summary, current year budget highlights and performance measurement information.

Other Funds

Each of the other funds classified as special revenue funds, capital project funds, enterprise funds, and internal service funds are detailed in the same format as the general fund.

Supplemental Information

This section contains the glossary, which defines technical terms contained throughout this document, and the resolutions adopting the budget.



2012 Board of County Commissioners and Budget Staff



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Budget Message

January 31, 2012

The Honorable Board of County Commissioners and Citizens
County of Adams
State of Colorado

Dear Commissioners and Citizens:

The Finance Department is pleased to present Adams County's 2012 Annual Budget. The total county budget for 2012 is \$445,589,726; a 13.4% decrease below the 2011 final budget. The final 2011 budget includes appropriations for project carry-overs from the previous year in addition to any other necessary expenditures occurring last year. When comparing to the original 2011 Budget, the 2012 total county budget indicates a decrease of .5%. The 2012 total budget decrease from the total 2011 budget of 13.4% is primarily attributable to project carry-overs from the previous year, significant reduction in 2012 capital projects and also spending agencies responding to the 2012 budget target, a 3.0% budget reduction compared to the original 2011 budget. Additional key drivers include authorization of 42 fewer FTEs across the county and a strategic reduction of approximately 10% in the county's fleet costs.

Our constrained economy and its various effects, coupled with lethargic near-term growth projections and persistent high unemployment produce a difficult budget environment. Economic dynamics such as consecutive years of reduction in assessed valuation and remarkably low interest earnings have prompted county leadership to initiate a phased migration toward outcome based budgeting. The associated goal is to maximize efficient allocation of current limited resources in a way that projects a sustainable future regarding services for our citizens. The 2012 budget is the first phase and represents the foundational shift from a line-item based budget development process to a globally strategic approach. Global level decisions were necessary to viably adapt to our current and anticipated budget environment. The primary intent of the 2012 global focus was to initiate global discussions around global decisions. The 2012 budget development process included a robust analytical process with an emphasis on presenting measurable and meaningful data to the County Administrator and ultimately the Board of County Commissioners. A key result was evaluation of all county spending agencies against the 3% budget reduction requirement for 2012. In concurrence with migration toward outcome based budgeting, the following mission statement and supporting policies continue to ensure constructive focus and guidance toward production of an economically sound and strategic budget in a revenue-constrained environment.

Budget Mission Statement

To develop a financial operating plan which provides for and ensures the health, safety, and welfare of the Adams County community. To facilitate the orderly and effective delivery of county government services as prescribed by federal and state mandates and in response to desired outcomes and community needs. To promote an organizational culture which fosters transparency regarding citizen access to information and awareness about county business.

Budget Objectives

Three primary objectives guide county policymakers during the annual budget process and remain constant over time. The first objective is to comply with statutory requirements as outlined in the "Local Government Budget Law of Colorado." Colorado Revised Statutes 29-1-101 et.seq. and 29-1-118, require the county, allowing for public input, to adopt an appropriation resolution establishing legal authority to expend public monies. The resulting legal authority is complemented by a detailed budget, which explains planned uses of funds. "Budget Law" requires the



county to adopt a balanced budget and charges and Board of County Commissioners with the duty of enforcing limits established by the adopted appropriation and related budget policies. The annual Adams County budget process utilizes the modified accrual method as the budgetary basis of accounting. For a thorough discussion of "Budget Law," refer to the *Fiscal Policy and Budget Process* section of this document.

The second objective concentrates efforts to build the budget as a financial operating plan by outlining organizational activities and outputs. The budget creates a rational, equitable foundation for allocating public resources toward mandated or desired services. As an operating plan, the budget becomes the standard against which the organizational components compare performance and thereby provides an effective means of monitoring and regulating progress toward achievable/measurable outcomes.

Acting in conjunction with a system of internal controls, internal auditor, policies and procedures, and an annual audit, the third objective is to demonstrate accountability to the citizens of the county. Promoting transparency via accurate and open financial records and reports provides reasonable assurances that the county adheres to the highest standards of stewardship and that great care has been used in determining the level of private capital to be converted to public capital.

The Board of County Commissioners also directs proper attention to provide a responsible salary plan that rewards high performing employees, yet fits into the public's willingness to pay. Approvals of new position requests are considered only by demonstrating a critical public need. Also, elected officials and department directors inform the commissioners of any unfunded mandates passed down to the various spending agencies from the state and federal governments.

Efforts continue to carefully examine all service levels through documentation and demonstrated need. The departments and elected offices must ask themselves the question, "are we doing the right things" in addition to "are we doing things right."

Non-recurring project evaluations remain based on both the ability to fund such projects and demonstrated abilities to provide cost-effective customer service that protects citizens and employees, county assets and/or funds projects addressing legal mandates. Projects that improve internal and external partnerships through cost-saving measures and overall productivity were given additional consideration.

Budget Policy Development

Strategic considerations influencing county budget policy development are based on several important themes. First, the budget must be responsive to the needs of county citizens. Second, the budget must achieve a reasonable balance between the services provided by the county and the resources necessary to pay for those services over a sustained period. Third, the budget aims to provide an equitable allocation of resources among the diverse services offered by county agencies.

The Board of County Commissioners has employed a variety of techniques such as surveys to ascertain the needs of the county citizenry. Members of the board also gather important information concerning essential public services over a sustained period. Third, the budget aims to provide an equitable allocation of resources among the diverse services offered by county agencies.

Primary interests brought up by the business community include regional transportation, reasonable development costs, and land use planning.



A survey of voting citizens taken in August of 2006 revealed education, growth, public works and public safety rank highest among the major issues of responders. A 2012 quality of life survey is currently being developed for the purpose of refreshing the county's understanding of its citizen's expectations for services. One of the most active and insistent forces in the government today is citizen resistance to tax increases. The Board of County Commissioners, constantly vigilant to eliminate waste, challenges county staff to create efficiencies. Inflation and revenue constraint persists as forces that impact the ability to provide county services.

The array of services the county provides remains both extensive and diverse. Desired benefits such as recreational trails, open space and parks increasingly stand out as important elements in the quality of life of Adams County citizens. When the basic consumptive nature of services such as public safety, public health, public works, and social services are combined with the essential ministerial aspects of other general governmental functions such as safekeeping of public records, conducting elections, and protecting the public treasury, careful administration of financial resources is required. Mandates and organizational priorities primarily influence the competition for scarce financial resources among county agencies. However, additional consideration is given where possible when an agency demonstrates itself effective and efficient.

For developing the annual operating budget in the context of our strategic environment, the Board of County Commissioners identifies areas for special emphasis and articulates them in the form of governing principles. The adoption of the county's seven governing principles continues to provide guidance for the 2012 fiscal year. A complete list of these governing principles appears on page 1 of the budget document. In January of 2012, the Board of County Commissioners adopted a new strategic direction. The new strategic direction outlines the county's new mission, vision, values and goals. Below on the Strategic Direction graphic is the strategic direction and its components. This new strategic direction will be used in the formation of the 2013 budget. Further the County will be conducting a quality of life citizen survey to obtain the thoughts, wants and needs of our community. This information will help the County prioritize our programs and services in future budget years.



Strategic Direction

Mission

To responsibly serve the Adams county community with integrity and innovation.

Vision

To provide our community a safe, healthy environment to work, raise families and build businesses.

Values

We are committed to:

A POSITIVE WORK ENVIRONMENT

Providing a respectful, professional work environment that will attract, retain and motivate a workforce that effectively and efficiently serves the Adams County community.

SERVANT LEADERSHIP

Serving the Adams County community with accountability and responsibility.

TEAMWORK

Working together on behalf of the Adams County Community.

TRANSPARENCY

Engaging in open, honest, and respectful practices and communication.

CREDIBILITY

We are committed to earning the trust and respect of the Adams County community by acting with integrity and ethics in all we do.

Goals

PROSPERITY

Provide opportunity for economic growth, while respecting Adams County's important natural resources

CUSTOMER SERVICE

Provide prompt, courteous, high-quality and cost-effective services, while continuously striving to improve our service delivery

COMMUNITY

Work to build effective relationships within the community to assist in the pursuit of a high quality of life

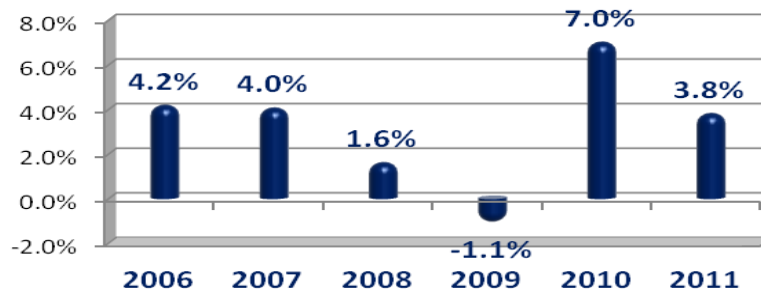


Economic Outlook

Global Economy

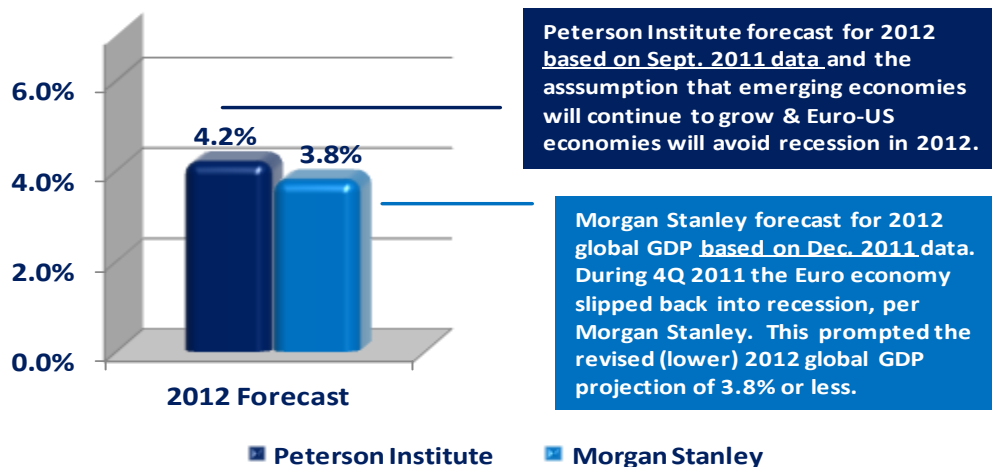
Discussion of economics in the United States necessarily requires discussion of global economics. Global economic interdependency is becoming ever more apparent as capital and labor move across national borders. To understand the national and local impact that could result from projections for the 2012 global economy, two globally recognized sources are considered, the Peterson Institute for International Economics and Morgan Stanley. One of the key forecasting metrics in understanding the flow of the global economy is global GDP. Global GDP is aggregate global gross domestic product, which is the final real value of goods and services produced in one year, adjusted for price changes. The U.S. Department of Agriculture tracks global economic data such as GDP, see **Graph 1** for the recent historical context of global GDP.

Graph 1: Global GDP Growth; 2006 - 2011



The Peterson Institute for International Economics looked at global economic metrics, including GDP, during September 2011 for the purpose of forecasting 2012. Also, Morgan Stanley analyzed similar data during December 2011. Below is a graph contrasting the two 2012 GDP forecasts. Note the change in 2012 global GDP based on the timing of their analyses on **Graph 2**.

Graph 2: 2012 Global GDP Forecast



Graph 2 illustrates the position of many global economists; 4Q 2011 indicated a measurable Euro-economic slowdown which tends to constrict emerging economies and the U.S. economy. The general tendency of the Euro-constriction would project constraining impact on the U.S., Colorado and local economies in varying degrees,

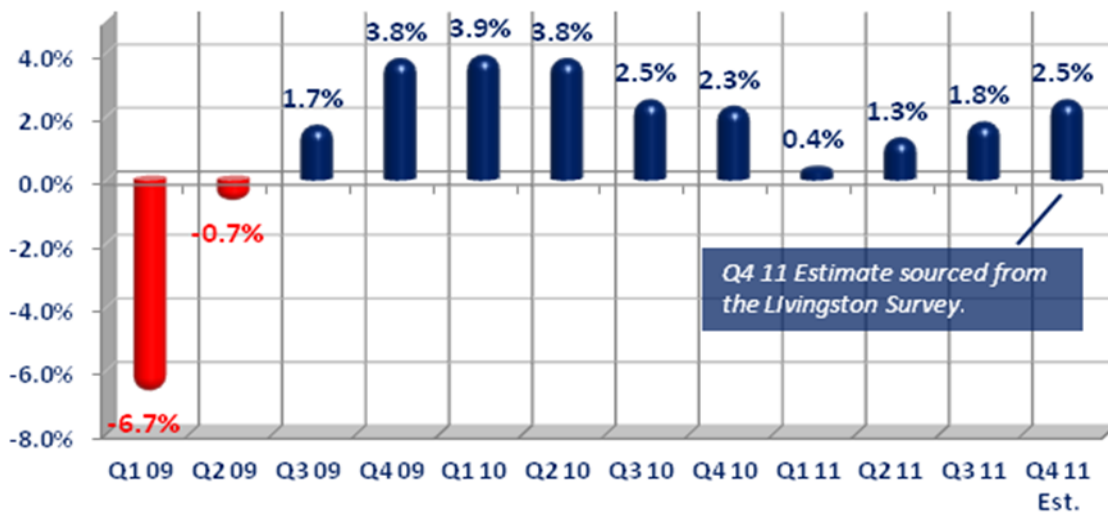


making these economic relationships a factor in the county’s strategic budget planning. General risks in projecting global GDP include the current global economic challenge, political instability, pandemic disease and natural disaster. Specific current risks to projected GDP tend to be currency valuations, European debt crisis and trade accounts (surplus/deficit), particularly with China. China continues to lead economic growth in the far-east as well as all industrialized nations.

National Economy

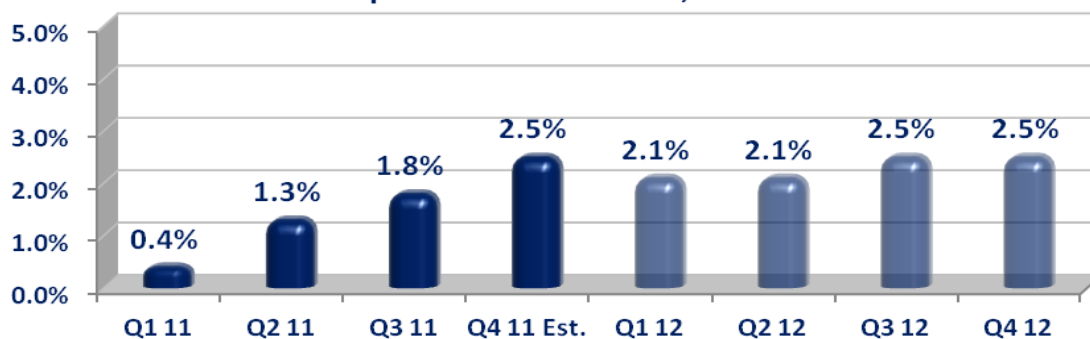
The growth of the 2011 U.S. economy can be concisely demonstrated based on real GDP where gross domestic production is adjusted for inflation. The U.S. Dept. of Commerce - Bureau of Economic Analysis provides recent historic context with GDP growth on **Graph 3**. Through Q2 2010, GDP represented continued recovery from 2009 negative GDP. However, the U.S. economy generally constricted through Q1 2011 with anemic gains through the end of 2011.

Graph 3: National GDP; 2009 - 2011



The Livingston Survey, a survey of nationally recognized economists conducted by the Federal Reserve Bank of Philadelphia, projects nominally increasing GDP through 2012 as shown on **Graph 4**. The Livingston Survey projection for 2012 U.S. GDP growth (nominal growth) generally harmonizes with the Morgan Stanley projection for global GDP growth. According to the Livingston Survey, national inflation was 3.2% from 2010 through 2011 and is projected to be 2.2% from 2011 through 2012.

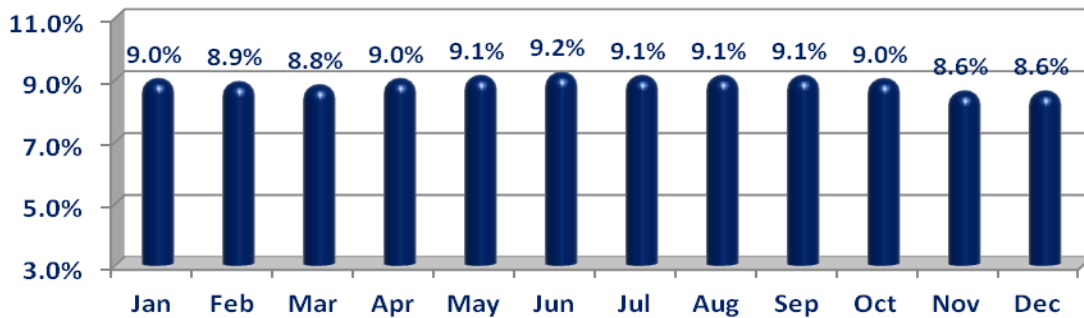
Graph 4: National GDP; 2009 - 2011





In other key measures of the U.S. economy, 2011 closed with nominal increases in manufacturing based on new orders in December according to Federal Reserve Industrial Production data. The latest production news figures significantly in economist’s guarded projection for slow GDP growth through 2012. Manufacturing is closely connected to employment, which is another key measure of the U.S. economy. Increasing manufacturing activity in late 2011 is related to the inverse outcome on **Graph 5** below. If manufacturing continues to increase with new orders, we can anticipate a partial (acknowledging other contributing factors) inverse outcome to the national unemployment rate. Economists such as Dr. Wobbekind of the University of Colorado agree that 2012 will likely experience a minor decrease in rate of unemployment at the national level.

Graph 5: 2011 National Unemployment Rate by Month (Dec. = est.)



Consumer spending is the primary driver of the U.S. economy, accounting for more than two-thirds of the national economy. According to the University of Colorado Leeds School of Business “2012 Economic Outlook,” Americans have generally increased spending since 2009. However, relative spending levels have not yet returned to pre-recession levels. The University of Colorado 2012 Economic Outlook cites persistent pressures on “employment, income and wealth” as ongoing inhibitors to increased spending. A critical and related metric is changes in wages. According to the U.S. Bureau of Economic Analysis aggregate national wages increase on average by only .82% from January 2011 to November 2011. Modest wage increases were hard to realize as 2011 national inflation rates rose from about 1% to over 3% in the 3rd quarter of 2011. Inflation is expected to remain around 3% through 2011.

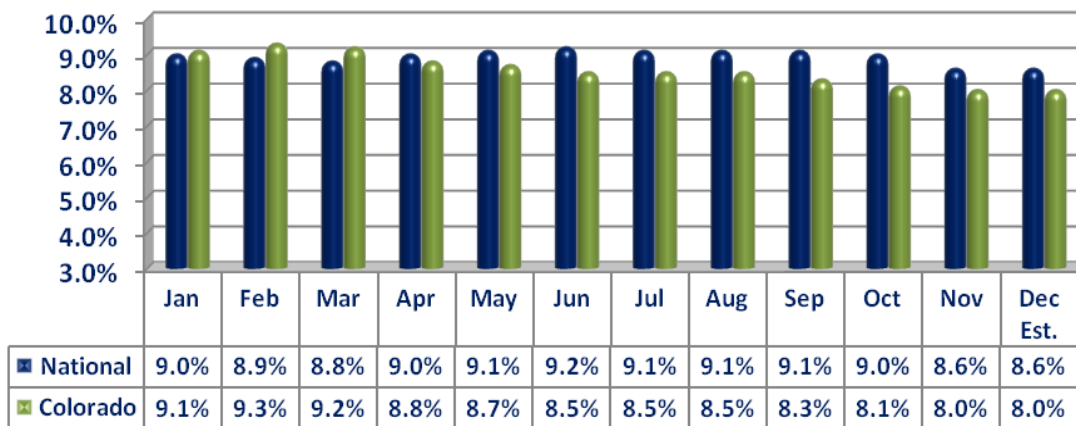
In summary, economic indicators for the U.S. economy indicate modest growth potential in 2012. Economists offer guarded optimism while citing confounding factors such as wages growth being eclipsed by inflation. Other acknowledged risks to economic growth such as continued or worsening recession in Europe, international political instability, terrorist events and natural disasters.

State Economy

According to the U.S. Department of Labor – Bureau of Labor Statistics, 2011 unemployment in Colorado has generally, and with some exception, been less severe than the national measure as reported in **Graph 6**.



Graph 6: 2011 Unemployment Rate; Nation vs. Colorado



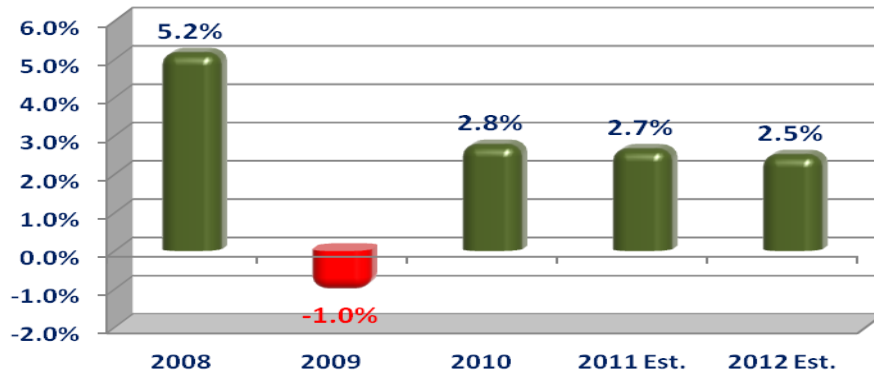
The 2012 forecast for the Colorado economy is somewhat healthier than the national economic forecast according to The University of Colorado 2012 Economic Outlook. This is based primarily on stronger forecasted Colorado job creation, compared to the national level. This forecast should be understood in the context of total jobs lost since 2008. According to the University of Colorado, the state of Colorado added only one fifth of total jobs lost since 2008. There is some optimism for jobs growth given Colorado’s diverse employment, ranging from natural resources to the high-tech industry. Housing prices are expected to remain soft which will ensure new housing starts remain anemic. Although the 2012 outlook for Colorado is somewhat healthier than the national forecast, it is inextricably linked to the national economy and ultimately the global economy. Recognizing economic linkages, the nominally positive economic outlook for Colorado rests tenuously against a more unstable 2012 forecast for the national and global levels.

Local Economy

The Denver Metropolitan Area, or local economy, is comprised of seven counties; Adams, Arapahoe, Boulder, Denver, Douglas, Jefferson, and the City and County of Broomfield. Global, national and state economies ultimately color the local economy. As with the higher-level economies, the local economy can be measured by GDP growth. The U.S. Bureau of Economic Analysis measures local GDP for the Denver-Metro area, including Adams County. According to the U.S. Bureau of Economic Analysis, local historic GDP has generally reflected GDP at the state and national levels. This illustrates the national and state economic forecasts will continue to be generally reliable predictors for the local economy. Below in **Graph 7** is local GDP, indicating the now familiar GDP growth trend.

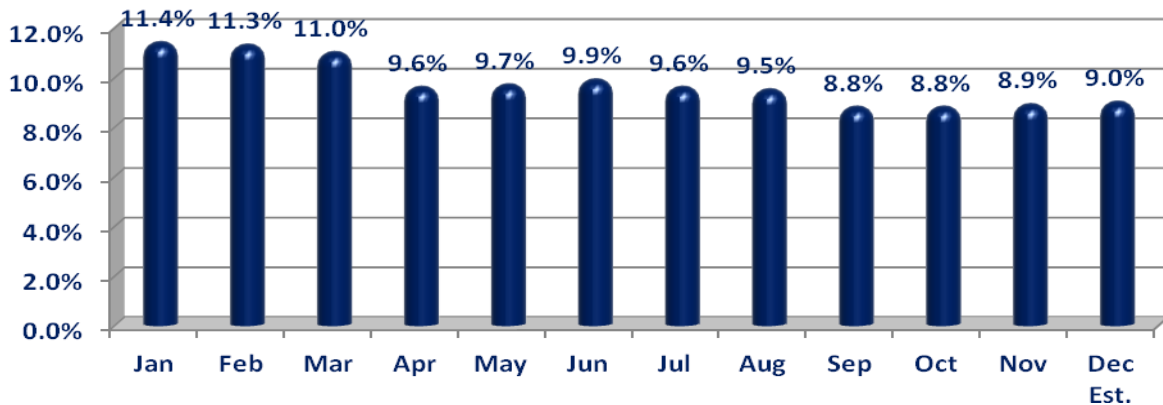


Graph 7: Denver-Metro GDP Growth



Adams County retains its perennial position as one of the Colorado counties with the highest rates of unemployment. Public assistance benefits paid to Adams County citizens remains at historic levels. Caseloads for programs such as Food Assistance indicate continued but slower growth into 2012. Rate of unemployment and food assistance benefits tend to share a positive correlation coefficient where one metric predicts the direction of the other. For example, Food Assistance benefits in Adams County have remained at elevated levels, between \$7.2 million and \$7.4 million per month projected for 2012. See **Graph 8** for current and projected unemployment rates, sourced from the U.S. Bureau of Labor Statistics.

Graph 8: Adams County Unemployment Rate - 2011 by Mo.



Sustained high unemployment is projected through 2012 for Adams County. This, in conjunction with nominal projected growth in local GDP and a modest new construction projection draws a slow recovery pace for the local 2012 economy.

Future Budget Issues

The following categories introduce potential issues critical to future budget years. While not an exhaustive list, these areas represent known challenges facing decision makers today and likely in the near future.

Growth

Adams County is growing faster than the State of Colorado. According to the U.S. Census Bureau, the rate of population growth from 2008 to 2010 in Colorado was 1.4 %, ranking 4th among states for rate of growth. The U.S. Census Bureau estimates Adams County’s general population will grow at a rate of 1.7% in 2011, ranking 3rd in rate of growth as depicted on **Table 1**. However, counties growing at a higher percentage rate are smaller in population,



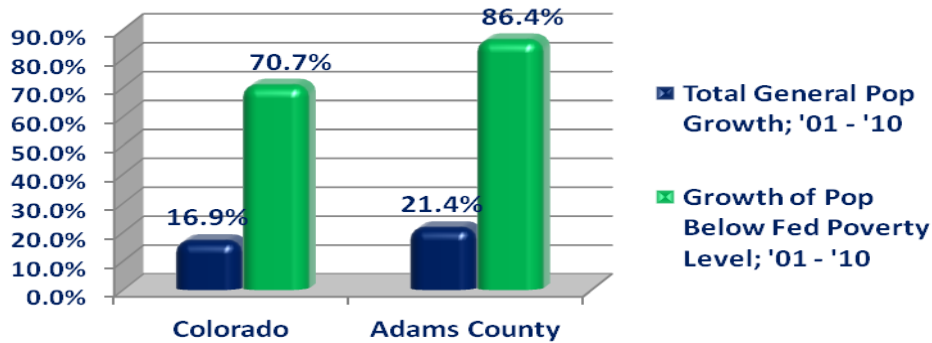
with Douglas County projected to grow at the fastest rate while ranking 8th in population; Weld ranks 2nd in rate of growth but ranks 9th in population.

Table 1.

County	10 YR AVG Growth Rate	Rank	2012 Pop	Rank
DOUGLAS COUNTY	2.19%	1	294,415	8
WELD COUNTY	1.92%	2	260,701	9
ADAMS COUNTY	1.72%	3	454,937	5
EL PASO COUNTY	1.49%	4	642,956	1
DENVER COUNTY	1.48%	5	621,042	2
ARAPAHOE COUNTY	1.42%	6	589,565	3
LARIMER COUNTY	1.36%	7	308,241	6
PUEBLO COUNTY	0.96%	8	163,510	10
BOULDER COUNTY	0.65%	9	303,065	7
JEFFERSON COUNTY	0.42%	10	549,284	4

The news of growth in Adams County includes facts regarding poverty that demand consideration and planning in the budget process. While Adams County is growing faster than most of the large counties and the state, its population of persons below federal poverty level is growing as fast as its general population. On **Graph 9** the U.S. Census Bureau reports a decade of growth in state population versus the same metric for Adams County. Shown next to that metric is growth in persons below federal poverty level, which is plotted in the same state vs. Adams County structure. The data indicates an accelerating density of persons in poverty for the state, and a greater rate of acceleration in density of persons in poverty for Adams County.

Graph 9: Total Growth in Population and Poverty; Colorado vs. Adams County



Infrastructure

A growing community necessarily drives a growing need for infrastructure capacity. Adams County continues to plan for growing transportation needs within its funding availability (see the project list in the consolidated budget section of this document for further details on current county projects). The county will be a beneficiary of the Regional Transportation District’s (RTD) FasTracks project. This project will include the building of three light rail or commuter rail lines in addition to bus rapid transit lines through the county over the next ten years.

As demand for services grows, so will the need to provide areas to conduct that business. In early 2011, the county opened its new Government Center which is planned to function as a single point of service. Another recent project includes the expansion of the county justice center. A sales tax extension was approved by the voters in 2006 to pay for these county building facilities and countywide transportation projects.

**Personnel Costs**

Governments provide citizens with labor-intensive services and require a broadly efficient and effective workforce. Personnel costs make up approximately 52% of the county's total 2012 general fund budget. From 2003 – 2008 the county averaged 30 new positions per year; however, since the economic downturn beginning in late 2008 the county has shifted away from annually adding a significant number of new positions. The 2012 budget does not include a hiring freeze however it does include strategic guidance regarding hiring for authorized vacant FTEs and continues to restrict the addition of new FTEs. Specifically, beginning June 1, 2012 the county will hold positions that become vacant open for sixty days for the purpose of analyzing the strategic business need for that position. If no action is taken by The Board of County Commissioners or the County Administrator, spending agencies will be authorized to begin recruitment. The Board of County Commissioners is focused on achieving a challenging balance amid economic pressures which restrict earnings growth and the unwavering commitment to maintain a motivated, efficient and effective workforce.

State and Federal Mandates

Adams County provides a broad variety of services as a political subdivision of the state and carries out many programs funded through federal and state grants. Furthermore, state law determines the amount of fees a county can charge for statutory services and can impose limitations on an entity's ability to collect taxes and other revenues. Federal laws such as the Help America Vote Act require the county to address the mandates of such laws, sometimes with partial or no supportive funding. The state also added additional county and district judges in 2010 and 2011. The addition of judges has caused the county to expand the courthouse. For every new criminal court judge there is pressure for additional budget for the District Attorney's Office to manage the expanded caseloads of the new judges' dockets. County leaders continue to work with representatives in the area to voice concerns and mitigate impacts seen at this particular level of local government.

County Finances

Conservative economic foresight with fiscal discipline and strategic adapting of budget policy has brought Adams County through this historically challenging recession and post-recession economies. The recovery from the recession has not returned revenues to pre-recession levels. Instead, the projected recovery will occur in very small increments. This barely-perceptible recovery shapes a "new normal" in government finance. Nevertheless, Adams County emerges from a recession period in exceptionally good condition. The 2012 budget development and analysis cycle was conducted with a strategy toward sustainability. County departments and spending agencies were instructed to submit budgets with a 3% total reduction compared to their original 2011 budgets. The significance of the 3% budget reduction directive is partially masked by increases in certain necessary budgets. For example, the 2012 Clerk and Recorder budget includes a budget increase significant to handle the 2012 presidential election. Also, the Board of County Commissioners approved a 1% market-based pay increase effective January 1, 2012 and a 2% pool for merit-based one-time lump sum increases with a range of 0 – 3%. The salary plan was part of the county's strategy toward staff motivation and retention.

The county continues a disciplined adherence to fiscal policy ensuring maintenance of a reserve that equips decision makers with the resources to successfully navigate the current economic downturn and anticipated constrained economic condition. The 2012 county general fund is budgeted to spend down nearly \$5.7 million for the strategic purpose of funding select one-time capital and other critical recurring projects as well as a salary plan for employees. Should county revenues further constrict in the coming years, the county will address any structural imbalance through adaptive and sustainable fiscal policy.

The county maintains the will and resources to fully honor its financial obligations. The county maintains a strong credit rating. The county is fiscally braced for further economic unknowns and potential revenue declines. Refer to



the “Consolidated Budget Summary section of this document for a thorough analysis of total county expenditures and uses of funds in conjunction with revenues and other sources of funding.

2012 Budgeted Revenues and Sources of Funding

Revenues and other financing sources for all funds increased 1.55% from the 2011 original budget to 2011 forecasted actuals. Contributing elements of the forecasted revenue increase begin with a monthly average increase in sales taxes of 8%. The increase in sales taxes throughout 2011 drives a projected 2011 total increase of \$1.58 million. Other examples of projected increasing revenues is fines and forfeitures associated with the Sheriff’s Office and intergovernmental revenue which is associated with increasing reimbursements from the federal government for entitlement programs. The county is not presently at risk of sudden deceleration or loss of the atypically high social services revenues since the bulk of the increases are federal monies made available to qualifying citizens through entitlement programs. Adams County’s current unemployment rate of 9.0% is a known correlative to Food Assistance benefits. Local unemployment is not forecasted to significantly decline, thus federally funded Food Assistance is equally unlikely to ebb. A five year comparison of revenues is shown on Table 2.

Table 2.

5-Year Comparison of Revenues & Other Financing Sources by Category (View: Consolidated Funds less Proprietary Funds)

	2008 Actual	2009 Actual	2010 Actual	2011 Actual/Est.	2012 Budget
Taxes	\$160,034,823	\$158,579,235	\$158,196,992	\$158,300,623	\$157,605,430
License & Permits	680,464	692,532	1,094,570	824,912	733,680
Intergovernmental	138,781,126	185,977,606	208,487,865	217,203,407	207,317,868
Charges For Services	36,449,614	21,927,773	21,386,742	20,812,180	22,616,866
Fines & Forfeitures	1,926,921	903,812	1,345,690	1,544,485	1,501,800
Investments & Interest	8,833,956	4,411,277	3,487,205	2,508,874	1,470,524
Miscellaneous Revenues	51,083,255	111,835,382	23,095,996	3,793,224	4,746,142
Other Financing Sources	44,428,016	135,098,233	12,800,102	22,398,333	15,141,863
Total	442,218,175	619,425,850	429,895,162	427,386,038	411,134,173

**Does not include proprietary funds; proprietary fund revenues for 2012 total \$26,500,761. Revenues for all funds totals \$437,563,736 in 2012*

Property taxes are the county’s single largest source of income after intergovernmental revenues for social service programs. Given various economic pressures, property taxes have forced significant uncertainty into the budget process. Leading up to 2012, a re-assessment year, counties in the Denver-Metro area were projecting assess valuation decreases as high as 14%. Adams County projected a decrease of 3%, which drove the 3% total budget reduction directive for the 2012 budget. The 2012 assessed valuation decrease after certification by the Assessor’s Office was .92%. The standard mill levy of 26.779 mills remains the same as last year and does not include an abatement levy of .027 mills, which brings the total to 26.806 mills.

One of the most significant changes for Adams County finances in the last decade was the successful approval of the Adams County Government “de-Brucing” referendum set to the voters in 2002. The “de-Brucing” measure, so named for the individual that introduced the original constitutional amendment, removes the county from the revenue limitations imposed by the TABOR Amendment (Article X Section 20 of the Colorado Constitution) and the



annual 5.5% property tax growth limitation. The end result is the ability of the county to retain and utilize all revenues collected including property taxes to pay for county expenditures without this limitation.

2012 Budgeted Expenditures and Uses

Budgeted 2012 county expenditures for all funds total \$445.6 million, or 13.4% below the 2011 expenditures budget. The 2012 budget includes multiple year projects. The multiple year projects are decreased in number and total cost compared to prior years and are assumed to be completed in 2012. Project budgets not spent in 2011 will be carried over into 2012 as needed to complete projects. This will be done through the supplemental process in the spring of 2012. The decrease in expenditures is primarily attributable to fewer large non-recurring projects.

The approved 2012 budget includes total reduction of 42 FTEs compared to the approved 2011 budget. All eliminated positions were vacant with the exception of 3.5 FTEs related to the transition of the county's Food Distribution Program to the Food Bank of the Rockies. Although there was a net reduction of positions, 6.5 new FTEs were added. Of the 6.5 new FTEs, 2 are related to the District Attorney's Office for the purpose of handling additional court responsibilities. Also, 2 part-time Government Center grounds workers were added. One Criminal Justice Commission Coordinator Position and one part time Administrative Assistant will be added to the authorized FTE count to work on coordinating efforts to help the judicial process become more efficient and less costly for the taxpayers. The County Administrator's Office has added (1 FTE) a Deputy County Administrator. The county also funded a sustainability coordinator (1 FTE) that has previously been funded with grant funds.

Significant 2012 budget items include \$1.3 million for facility projects such as parking lot repairs and lighting upgrades; \$1.3 million for information and technology projects such as infrastructure and a new data warehouse; \$5.5 million for public works drainage projects and related public works projects; and \$8.4 million for improvements to road and bridges, traffic signals and street striping.

Adams County's General Fund budget is \$162.0 million. The 2012 budget includes a planned use of \$5.7 million in fund balance to finance a strategically limited one-time non-recurring project list and the 2012 salary plan. Any future spend down of the general fund will be evaluated against current fiscal policy and long-term sustainability.

Below on **Table 3** is a 5-year comparison of total county expenditures by category, including expenditures budgeted by category for 2012.



**Table 3. 5-Year Comparison of Expenditures & Other Financing Uses by Category
(View: Total County Expenditures)**

	2008 Actual	2009 Actual	2010 Actual	2011 Est.	2012 Budget
Cons. Of Natural Resources	\$9,765,395	\$12,280,649	\$20,073,109	\$16,498,162	\$12,228,493
Culture & Recreation	\$9,039,655	\$4,025,293	\$6,713,498	\$5,923,230	\$3,511,701
Economic Opportunity	\$5,273,599	\$8,202,897	\$8,695,184	\$7,485,352	\$6,625,606
General Government	\$105,218,513	\$229,908,214	\$144,666,784	\$97,626,656	\$78,024,885
Health & Welfare	\$130,760,035	\$163,476,508	\$191,110,259	\$197,699,524	\$191,227,485
Public Safety	\$85,426,554	\$85,307,015	\$70,421,847	\$72,365,102	\$69,062,890
Public Works	\$45,212,793	\$39,193,021	\$79,963,515	\$73,719,839	\$37,977,326
Urban Redevelopment & Housing	\$2,884,456	\$3,425,125	\$9,512,276	\$7,827,075	\$4,949,414
Enterprise	\$2,484,609	\$2,407,548	\$3,062,069	\$2,407,780	\$2,658,580
Internal Service	\$21,377,098	\$21,954,144	\$29,623,560	\$27,519,552	\$23,430,983
Other Sources	\$9,428,016	\$29,408,679	\$17,836,963	\$23,251,360	\$15,892,363
Total	\$426,870,723	\$599,589,093	\$581,679,064	\$532,323,632	\$445,589,726

Acknowledgments

The preparation of the 2012 Adams County Budget was made possible through the collaborative efforts of the entire Finance & Information Technology Department staff. Special gratitude is extended to Brad Boswell, Jenna Pratt and Kerilyn Johnson for their compilation and analysis and a very special thanks to all the staff in the elected offices and departments who contributed to this challenging endeavor in a particularly difficult economy.

It is with great pleasure that we submit this document to the Board of County Commissioners, Adams County and to the community in fulfillment of our expressed mission and objectives.

Richard C. Lemke
Director of Finance & Information Technology

Benjamin J. Dahlman
Manager Budget & Financial Analyses



General Information

Mission

To responsibly serve the Adams County community with integrity and innovation.

Vision

To provide our community a safe, healthy environment to work, raise families and build businesses.

Values

We are committed to a positive work environment, servant leadership, teamwork, and transparency in governance.

Goals

Prosperity; Customer Service; Community

Governing Principles

Governing Principle Number One: Consistently provide quality public services that are cost-efficient and demonstrate a high level of productivity. Provide responsive, consistent, and professional services with integrity and respect for Adams County citizens and employees. Reduce overhead, eliminate duplicative or unnecessary services, and aggressively pursue appropriate cost-effective technologies and partnerships that promote excellence of performance and outstanding customer service.

Governing Principle Number Two: Create a safe and healthy workplace environment that demonstrates the County's commitment to valuing and respecting employees. Encourages creativity, quality, and innovation. Adams County is committed to provide compensation and benefits that will attract, retain, motivate, and reward a quality workforce.

Governing Principle Number Three: Promote economic vitality and improved access to employment opportunities and quality of life for all citizens. Continue developing, updating, and implementing long range planning objectives for well-managed growth and development which provides for economic expansion, transportation, infrastructure, opportunities for housing, and education excellence with fiscal responsibility and compassion.

Governing Principle Number Four: Ensure a safe, peaceful community. Enhance the quality of life in Adams County through crime reduction strategies and promote collaborative partnerships with citizens to preserve life, maintain rights and freedoms, and protect property. Adams County is committed to safety and satisfaction while building the trust and confidence of its citizens.

Governing Principle Number Five: Preserve and protect county natural resources. Maintain an integrated open space plan that conserves agricultural lands throughout the county that will preserve and enhance important wildlife habitats and corridors, and protect important natural and scenic resources.

Governing Principle Number Six: Encourage participation in county government through regional and neighborhood partnerships, inclusionary decision-making and easily accessible services. Promote an organizational culture that fosters citizen access to information and awareness about the county.



Governing Principle Number Seven: Pursue revenue strategies to assure equitable taxation and provide a stable and diversified revenue base for addressing long-term capital, infrastructure and operational needs.

Functions and Duties

Adams County, a political subdivision of the State of Colorado, was created to carry out the will of the State. A summary of the functions and duties of Adams County are listed below.

- List and value all property.
- Collect and distribute property taxes for all taxing districts within the county.
- Keep and preserve the peace in the county.
- Operate a county detention facility.
- Operate community correctional facilities and programs.
- Prosecute all felonies, misdemeanors, and juvenile offenses.
- Determine the cause of all unattended deaths.
- Administer all welfare programs as determined by the State Department of Social Services.
- Plan, construct, and maintain county roads and bridges.
- Establish land use controls.
- Cause and enforce zoning regulations.
- Enforce building regulations and issue building permits.
- Issue certificates for solid waste disposal sites.
- Issue licenses such as: marriage, liquor, dance hall, and dog.
- Set and alter precinct boundaries.
- Register electors and conduct elections.
- Record and provide safekeeping of public records.
- Register motor vehicles.
- Provide veterans services.
- Promote agriculture research.
- Spray noxious weeds.
- Organizational Structure
- Elected Officials
- All elected officials serve four-year terms.

Board of County Commissioners: Elected at large with a residency requirement within a specified district represent the county as a whole. The Board holds regularly scheduled public hearings twice a week. The Board administers all county functions, appoints all boards and commissions, and attends and represents the county as directors of numerous regional and county organizations. (720.523.6100)



W.R. "Skip" Fischer - District 1 (2009 - 2012): Commissioner Fischer was elected to the Board of County Commissioners in November 2004. Prior to his election as a County Commissioner, he served two terms as the Adams County Assessor. He will serve as

Chairman of the Board for 2012.



Alice J. Nichol - District 2 (2009 - 2012): Commissioner Nichol is in her second term on the Board of County Commissioners.



Erik Hansen - District 3 (2011 - 2014): Commissioner Hansen is in his first term on the Board of County Commissioners.



County Sheriff - Doug Darr (2011 - 2014): Chief law enforcement officer in the county, keeps peace in the county, enforces county ordinances, coordinates emergency and rescue services, and operates the county detention facility. Mr. Darr is in his third term as County Sheriff. (303.654.1850)



County Assessor - Gil Reyes (2011 - 2014): Responsible for discovering, listing, and valuing all real and taxable property. Mr. Reyes is in his third term as County Assessor. (720.523.6038)



County Clerk & Recorder - Karen Long (2011 - 2014): Responsible for licensing motor vehicles as required by the State of Colorado, safekeeping of public documents, acts as chief election official and Clerk to the Board of County Commissioners. Ms. Long is in her second term as Clerk & Recorder. (720.523.6020)



County Treasurer – Bridgette Grimm (2011 - 2014): Collects and distributes property taxes levied, conducts all banking activity and provides accountability, and makes investments on behalf of the county. Ms. Grimm is in her first term as Treasurer. (720-523-6160)



County Surveyor - Timothy Thoms (2011 - 2014): Represents the county in boundary disputes and maintains an index of survey plats. (303.853.7119)



County Coroner – Monica Broncucia-Jordon (2011 - 2014): Certifies all deaths falling under Adams County jurisdiction and investigates all unattended deaths or those not occurring from natural causes. Ms. Broncucia-Jordon is in her first term as County Coroner. (303.659.1027)



District Attorney - Don Quick (2008 - 2011): Prosecutes all criminal actions in the 17th Judicial District. (303.659.7720)

**Appointed by the Governor of the State of Colorado**

Public Trustee - Carol Snyder (2007 - 2014): Records and processes real estate deeds as per the power conferred by the state. (720.523.6250)

Appointed by the Board of County Commissioners

Department Directors are appointed by the Board of County Commissioners and reviewed annually.

County Administrator - Jim Robinson: Coordinates the efforts of all departments reporting directly to the Board of County Commissioners. The administrator facilitates communication between the Board of County Commissioners and other elected officials, as well as oversees the routine operations of county functions under the control of the Board. (720.523.6100)

County Attorney - Hal Warren: Provides legal services to the commissioners, elected officials, and county departments. (720.523.6116)

Facility Planning & Operations/Animal Control – Mike Goins: Provides maintenance, construction, custodial, and security services for county buildings, and oversees animal control services for the county. (720.523.6003)

Finance/Information Technology - Richard Lemke: Administers and directs general accounting, expenditures, budget/fiscal analyses, information systems, and telecommunications functions for the county. (720.523.6050)

Human Resources – Bryan Ostler: Develops and interprets personnel policies and procedures, handles recruitment of employees, wage and salary analyses, and employee benefits administration. Human Resources also administers the workers' compensation, property and casualty programs, and programs ensuring county compliance with federal and state equal opportunity action laws. (720.523.6070)

Parks and Community Resources – Rick Anderson: Maintains and operates county park facilities, oversees conservation trust fund projects such as the construction and maintenance of county recreation trails. The parks department also produces the Adams County Fair and Rodeo, directs services provided by the Colorado State University Extension Office and provides administrative support to the Open Space Advisory Board. (303.637.8000)

Planning and Development – Abel Montoya: Provides long-range planning and development review services to the general public, land developers, county officials, and other governmental agencies. The planning department also maintains county zoning and land use regulations in accordance with county policy and state statute. (720.523.6800)

Public Works – Besharah Najjar: Maintains dedicated rights-of-way and provides normal routine maintenance and emergency response for roadways located in the county. Plans and provides county road, bridge, drainage, and traffic facilities, which ensure public safety and the infrastructure for economic growth. Provides enforcement of codes and standards for land use, building design and construction. Provides fleet maintenance and replacement of vehicles/equipment. (720.523.6880)

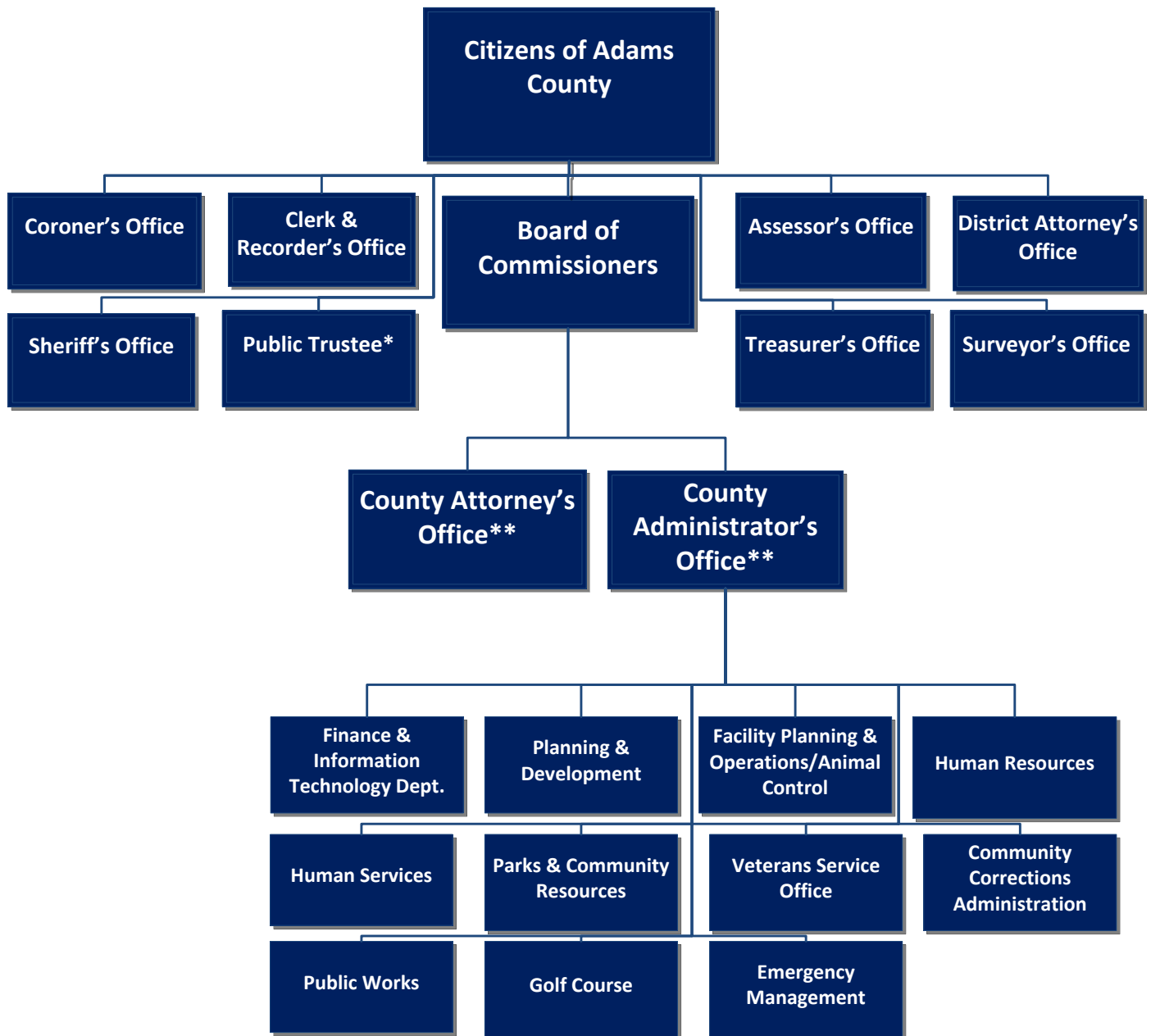


Human Services - Dr. Donald M. Cassata: Administers all public assistance and social service programs to the residents of the county. Manages and directs the functions of the Workforce and Business Center, Head Start, and Community Development. (303.287.8831)

Veterans Service Officer – Scott Lawson: Provides services to veterans on behalf of the county, coordinates efforts with the U.S. Veterans Administration, Colorado Division of Veterans Affairs, and the Social Services Department. (720.523.6000)



Adams County Government Organizational Chart



*Appointed by Governor

**Appointed by County Commissioners



History of Adams County, Colorado

In 1594, Spaniards in search of gold traveled through the open plains of Colorado including an area that would later become Adams County. Santa Fe based traders soon followed, holding regular rendezvous along the South Platte River, bringing with them their culture and heritage still found in the county's Hispanic population.

Major Stephen Long led the first "official" American expedition to the area in 1820. During the expedition, Major Long's group held the first Fourth of July celebration in Colorado as they camped along the east side of the South Platte River. Major Long is still memorialized by the mountain named for him, "Long's Peak", which can be clearly seen from Adams County's high plains.

The first permanent settlement in Adams County was established by Colonel Jack Henderson on a large island in the South Platte River about seven miles southwest of Brighton. The "Henderson" area became home to a number of settlers, most of who had come west to strike it rich during the "gold rush." These first residents of the county soon discovered there was more money to be made raising crops and livestock thus supplying prospectors and the new city of Denver, than there was in gold mining. Previously, commodities had to be shipped in from New Mexico or points east. The early farmers of Adams County helped make the growth of Denver possible and established the agricultural economy still seen in the county today. The booming growth of the area brought the railroad, and in 1887, Brighton became the first incorporated town along its tracks.

Forming the County

In 1902, voters approved the creation of Adams County, which, before that time, had been part of a much larger Arapahoe County. The county was named after Alva Adams, a popular governor in office at the time of the 1902 election. The county courthouse was temporarily housed in the residence of Daniel Carmichael, the founder of Brighton. After a fire destroyed the house in January of 1904, the offices relocated to a rented house at the intersection of Third and Bridge Streets. In an election held November 8, 1904, Brighton was chosen as the permanent county seat. As was befitting a new and prosperous county, a courthouse was built at the intersection of Fourth and Bridge Streets in 1906. The City of Brighton currently utilizes the building for its offices.

Industry

As agriculture became more specialized, the abundance of vegetable crops quickly led to the growth of a canning industry in the county. Several canneries operated factories here in the early 1900's. One of the most famous of these canneries was "Kuner." A brand still selling in stores today, now owned by Fairbault Foods. With the addition of commercial dairies and a sugar beet factory, the county became the "bread basket" of the Denver area.

One of the first lasting industries, not directly an offshoot of agriculture, was the Continental Oil Company refinery in Commerce City in the early 1930's. This facility, now owned by Suncor Energy Inc. and others that followed, allowed and encouraged the development of the county's oil and gas reserves. Even today, the county ranks sixth in the state in production of oil, helping the industry to thrive.



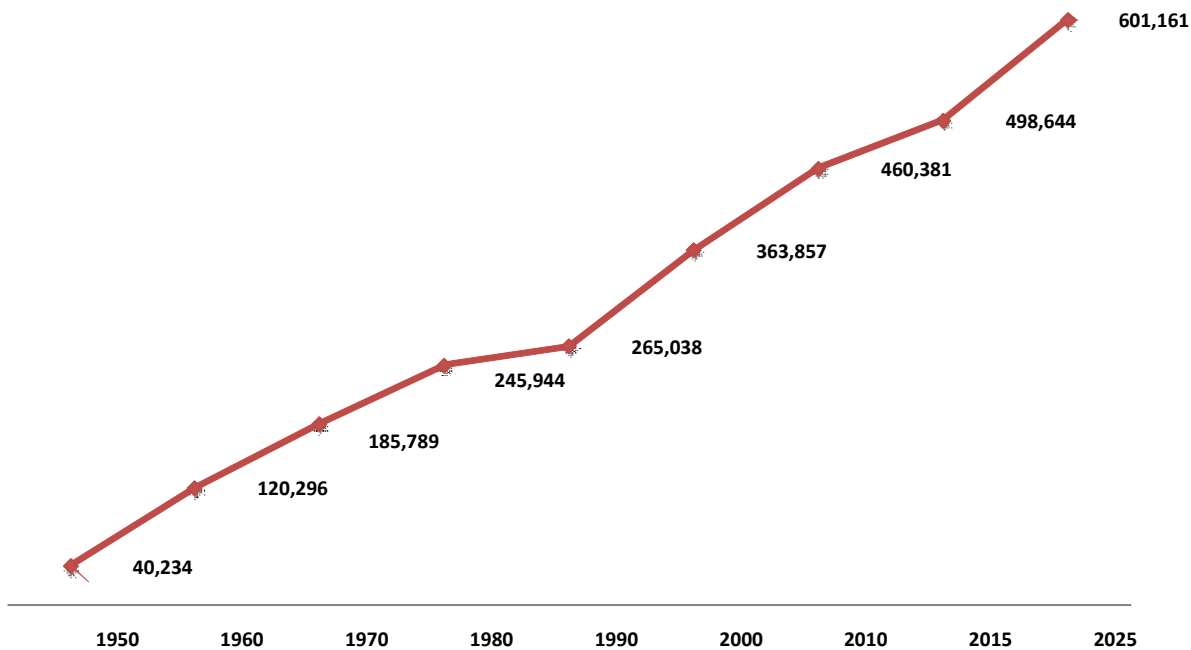
Growth

At the end of World War II, only two incorporated towns existed in the county west of the South Platte River; Westminster, which at the time had a population of 2,000, and Federal Heights with a population of only a few hundred. Today, that portion of the county contains all or part of five different municipalities. The first of these new communities was Thornton, incorporated in 1956 and followed by Northglenn, incorporated in 1968.

It is difficult to comprehend the scale of growth that has taken place in the county over the last 60 years, though the change in population gives some idea of how enormous it has been. In 1950, the population of the county was estimated at 40,234; in 2012, the population is projected to have increased to approximately 469,537 residents, making it one of the largest counties in Colorado. Though the county has experienced significant growth in the last century the eastern landscape of the county still maintains much of the rural character that once existed throughout.

*2010, 2015 & 2025 figures are forecasted

Adams County Population



Demographics and Economic Indicators

Community Profile

County Seat	Brighton
Date of Incorporation	1902
Total Square Miles	1,182
Paved Road Miles	522
Unpaved Road Miles	879
Median age	32.4

Source: 2008 American Community Survey

Climate

Percentage days of sunshine	69%
Annual precipitation	15.81 inches
Annual snowfall	60.3 inches
Average humidity	40%
Average Daily Temperature	64° F



Population

Arvada (part)	2,884
Aurora (part)	43,958
Bennett (part)	2,082
Brighton (part)	32,204
Commerce City	39,249
Lochbuie (part)	0
Northglenn (part)	36,445
Federal Heights	12,109
Thornton (part)	115,619
Westminster (part)	62,939
Unincorporated	87,273
Total Adams County	434,762

2008 Colorado State demography office.

Ethnic Origin

White	77.7%
Black or African American	3.1%
American Indian or Alaska Native	1%
Asian	3.3%
Native Hawaiian or Other Pacific Islander	0.1%
Some other race	11.5%
Two or more races	3.4%
Hispanic or Latino (of any race)	34.8%

Note: Census allowed respondents to select more than one racial category; therefore the percentage will not total 100

Source: U.S Census Bureau, 2009 American Community Survey.

Educational Achievement

Less than 12 th grade, no diploma	19%
High school graduate	30%
Some college (no degree)	22.6%
Associates Degree	7.8%
Bachelor's Degree	14.3%
Graduate or Professional Degree	5.7%
Percent high school graduate or higher	81%

Source: 2009 American Community Survey

*Population 25 years and over

Labor Force

Total labor force	224,215
Unemployment rate (Adams County)	9.8%
Unemployment rate (Colorado)	8.6%
Unemployment rate (US)	9.8%
Median income (family)	\$62,439
Mean income (family)	\$72,222
Median income (household)	\$55,258

Mean income (household) \$65,821

Source: 2009 American Community Survey

Source: Colorado Department of Labor & Employment – November 2010 data.

Housing

Total households	145,749
Average household size	2.85
Median home value	\$198,600

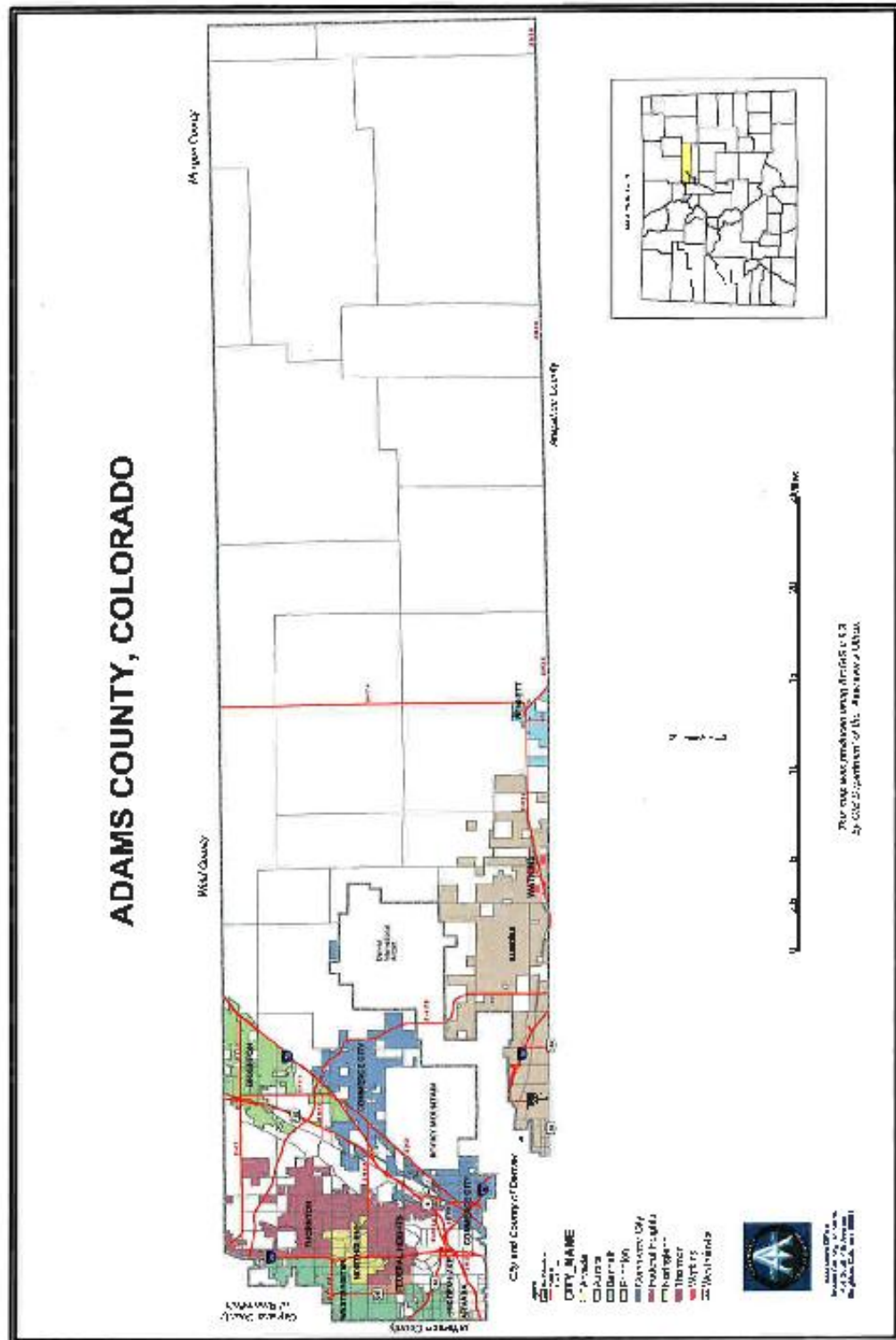
2009 American community survey

Primary Employers

Univ. of Colo Denver Anschutz Medical	4,897
University of Colorado Hospital	3,954
The Children's Hospital	2,747
United Parcel Service	2,100
Echostar Communications Corp.	1,100
Avaya Communications	1,000
St. Anthony Hospital North	780
Western Distributing	750
Wagner Equipment Company	727
FedEx Ground	700

Employment by Industry

Agriculture/forestry/fishing/ hunting/mining	0.9%
Construction	12.7%
Manufacturing	9.3%
Wholesale trade	4.8%
Retail trade	12.1%
Transportation/warehousing/utilities	7.4%
Information	3.5%
Finance/insurance/real estate/ rental/leasing	6.3%
Professional/scientific/management/administrative /waste mgmt services	11.1%
Education/healthcare/social assistance	14.6%
Arts/entertainment/recreation/accommodation/food services	8.7%
Public administration	4.2%
Other services	4.6%





Fiscal Policy and Budget Process

The following budget overview provides a summary of the significant elements of the adopted 2012 Adams County Budget, to include county goals and objectives, major comprehensive planning and policy initiatives, and the methodology utilized by the county to account for the services provided by Adams County Government.

Budget Mission Statement

The budget process' mission statement is to develop a financial plan, which provides for and ensures the health, safety, and welfare of the Adams County community, facilitate the orderly and efficient delivery of county government services prescribed by federal and state mandates in response to desired outcomes and community needs; and, promote an organizational culture, which fosters citizen access to information and awareness about the county.

Policy and Strategic Considerations

Major strategic considerations influencing budget policy development for the county are:

- Adopt a budget responsive to the needs of the citizens of the county.
- Provide a level of service that conforms to the public's willingness and ability to pay.
- Achieve a balance between the basic services provided by the county and the resources necessary to pay for those services over a sustained period.
- Provide an equitable allocation of resources among the diverse services provided by the agencies of the county.

The following considerations provide foundations for preparing the county budget:

Taxpayer resistance to tax increases: The Board of County Commissioners is constantly vigilant to eliminate waste and challenge county staff to provide services to the community in the most cost effective and efficient manner.

Inflation: The erosion of the county's purchasing power can offset the entire revenue gain for the year. The county does not automatically incorporate an escalation clause indexed to the rate of inflation when preparing its annual budget. There are; however, contracts that do have annual escalation costs. County offices and departments must fully justify every increase in their budgetary needs.

Revenue Policy

- The county will aggressively pursue revenue-raising strategies, which will help to reduce dependence on property tax revenues.
- In the case of funds supported by property tax revenues (general, road & bridge, social services, and developmentally disabled) the objective will be to maximize all non-property tax revenue sources (intergovernmental, grant, user fees, other taxes) so that county residents will be burdened with no more than the minimum amount of property taxes required to support county services.
- Property tax revenue will be budgeted at a level equal to forecasted net collections, which considers delinquencies and non-payment.
- The county will maintain a diversified and stable revenue base, to the extent it has the legal authority to do so, to provide protection against short-term fluctuations in any one major revenue source.



- Increased effort will be given to analyze the county's fee structure. Specifically, fees will be evaluated as a means of further diversifying county revenue.
- The county will follow an aggressive policy of collecting all due and payable revenues.
- All revenue projections will be realistically calculated and budgeted.
- Funding through grants is encouraged as a means of financing a project or a one-time expenditure. However, the county discourages the use of intergovernmental grant assistance for routine ongoing operational programs, which will require additional local funds to continue part, or all of the service once the grant assistance is no longer available.
- Programs funded by intergovernmental grant assistance shall generally be reduced or eliminated when such revenue sources are reduced or eliminated. However, offices and departments may request continuation of the program with county funding as part of their annual budget submission.
- Prior to receipt of all grants, a complete analysis must be performed to define all requirements, which must be adhered to by the county, including funding match requirements. Approval by the Board of County Commissioners is necessary prior to application and acceptance of all grants.
- Revenues from sources with a specific ending date shall not be projected beyond that date.
- Revenue assumptions regarding federal and state entitlement grants will continue at the most recent level of funding unless there is evidence to the contrary.
- User charges for internal services funds will be established at levels that fully support the cost of providing the services, including the cost of capital equipment replacement.
- Indirect costs will be recovered from all grants, contracts and reimbursements where allowable, appropriate, and when there will be no significant reductions in program service levels.
- The county will periodically review and adjust charges for services, to the extent it has legal authority to do so, to insure such rates are equitable and cover the total cost of service, or that percentage of total cost deemed appropriate by the county.
- Since fiscal years for grant programs in the various grant funds do not coincide with the county's fiscal year, grant fund revenue budgets will be established based on the estimated grant amounts to be received in the county's calendar year.
- Interest earned will be deposited into the general fund unless otherwise required by law or policy.

Investment Policy

Purpose and Scope

The purpose of the county investment policy is to establish guidelines for the purchase and sale of securities with county funds. The policy applies to all funds that come into the possession of the elected County Treasurer.

Investment Objectives

The primary objectives of the investment program shall be the safety of the invested funds and the liquidity of the invested funds for the timely payment of county obligations. The secondary objective shall be the achievement of a market average yield on the invested funds.

Authorized Investments

The Treasurer shall invest county funds only in the following securities (and in accordance with any and all state statutes):

- A. Money market accounts and certificates of deposit issued by banks located in the county and collateralized under applicable Colorado statutes.



- B. Money market accounts and certificates of deposit issued by banks located outside the county, but in the State of Colorado and collateralized under applicable Colorado statutes.
- C. State investment pools authorized under the provisions of Colorado Revised Statutes, Section 24-75-701.
- D. Money market funds authorized under the provisions of Colorado Revised Statutes, Section 24-75-601.1(k).
- E. Prime commercial paper authorized under the provisions of Colorado Revised Statutes, Section 24-75-601.1(g).
- F. Direct obligations of the United States Government that are sold at discount or have semi-annual interest payment; e.g. U.S. Treasury bills, U.S. Treasury notes, and U.S. Treasury bonds.

The maximum maturity of any security purchased by the Treasurer shall not exceed five (5) years unless specifically approved in advanced by the Board of County Commissioners.

The Treasurer shall diversify securities held in the investment portfolio to minimize the risk of losses from an excessive concentration of securities from a single issuer, with similar maturities, or (excepting Treasury and federal government agencies securities) in similar categories.

The Treasurer may sell securities held by the county to meet, as necessary, the objectives of the investment program.

Eligible Securities Dealers

Institutions eligible to conduct security transactions with the county include those specifically approved by the Adams County Commissioners and:

- A. Securities dealers and banks, which are designated as primary reporting dealers by the New York Federal Reserve Bank.
- B. National and state banks located in the State of Colorado, which are approved by the Treasurer.
- C. Direct corporate issuers of commercial paper, which are approved by the Treasurer.
- D. Security dealers which are not designated as primary reporting dealers, but which are approved by the Treasurer. Such dealers shall:
 - Be located in Colorado and been in business for the last two years;
 - Have recent financial statements with an unqualified opinion;
 - Be in compliance with the minimum net capital requirements of the Securities and Exchange Commission and the New York Stock Exchange;
 - Have the capacity to follow through on any trade proposed by an employee;
 - Cover losses from failed trades, which are the responsibility of the dealer.

All eligible dealers shall acknowledge in writing receipt and understanding of the county's investment policy and the requirements of section 24-75-601.5 C.R.S.

Competitive Bidding

The best price or applicable yield to the county shall determine the purchase or sale of a security when other factors are equal. Return, diversification, and the type of security shall be analyzed and incorporated into the selection of the appropriate security prior to the solicitation of a purchase offer or sale bid. The Treasurer shall endeavor to receive at least two quotes for any security purchased or sold, except for U.S. Treasury securities transacted through a Treasury direct account. If the same purchase or sale price is received from different institutions, then preference may be given to a local institution.

**Safekeeping**

All investments shall be made in the name of the County Treasurer and shall be deposited in a safekeeping account at an authorized county depository institution or at an eligible security dealer.

Investment Advisory Committee

An investment advisory committee of three people may be appointed by the Treasurer to advise the Treasurer on the county's investment program. The committee may consist of *(as determined by the Treasurer) a county commissioner and/or a knowledgeable person from outside the county government*. The committee shall meet periodically to review the county's investment strategies and activities and may address other investment related topics as determined by the Treasurer such as economic outlook, portfolio diversification, maturity structure, portfolio risk, authorized dealers, authorized depositories, and portfolio performance.

Authorizations and Conflicts of Interest

Responsibility for the investment program resides with the Treasurer, who shall establish written policies and procedures for the investment program consistent with state statutes and applicable resolutions from the county commissioners. No investments shall be made for the county except as provided by the terms of such policies and procedures.

County employees and advisory committee members involved in the investment program shall refrain from personal activity that could conflict with proper execution of the investment program, or which could impair or be perceived as impairing their ability to make impartial investment decisions or recommendations. They shall disclose to the Treasurer any personal activity or material financial interest in financial institutions that conduct business within the county that could be reasonably related to the investment program. They shall subordinate personal investment transactions to those of the county's investment program, particularly with regard to the purchase or sale of securities.

The investment program shall be managed with the judgment and care which persons of prudence, discretion, and intelligence under prevailing circumstances would exercise in the conservative management of their own investment portfolio considering the probable safety of principal as well as the income to be derived. Pursuant to Section 24-75-601.4 C.R.S., individuals who in the good faith performance of their duties comply with the county investment policy and the standards established by State statutes governing the investment of public funds shall not be liable for any loss of public funds resulting from county investments.

Reports

The Treasurer may report expeditiously to the Board of County Commissioners any material exception to the investment policy or event that could materially affect the value of the portfolio.

The Treasurer may submit to the Board of County Commissioners a written report on the investment program no less than twenty business days following the end of each calendar quarter. The report should contain a list of investments owned by the county with a description of each investment, its face value, its purchase date, its sale or maturity date, its bond equivalent yield, and its market value. The report may contain additional information as determined by the Treasurer.

To the greatest extent possible the Treasurer's Office shall:

- Invest its excess daily balances in a money market type of approved pooled investment trust (strive for ratings by Standard & Poor's or similar agencies of AAA or equivalent)
- Not represent an interest greater than 10% of the total assets of a money market fund



- Not have all of the county's assets in any one fund nor more than 50% of its total liquid assets in any one fund
- Once the annual "low-water mark" has been established, by the process of creating a cash-flow analysis, this office shall attempt to "ladder out" approximately two thirds of the general fund (and any other large fund) investments into longer maturities not to exceed 5 years in order to increase relative yield.
 - These "laddered investments" shall not exceed 20% of the above total (of the two thirds in any year beyond the second year category). For example, if the low-water mark of the general fund is \$100 million then not more than \$66 million will be invested in maturities longer than one year (long-term defined) and of the \$66 million not more than 20% of that amount (or \$13.2 million in this example) will be in any one year of the five year maturities (as a general guideline not an absolute rule). Therefore, not more than \$13.2 million will be in each of the 2-year and above, 3-year and above or the 4-year and above categories. Any amounts of the \$66 million may be placed in the 24 month and under category based on anticipated needs in conjunction with the Finance & Information Technology Department.

Debt Policy

- Debt will not be used to finance current operating expenses.
- The debt period shall not exceed the anticipated useful life of the project or improvement.
- The county will confine long-term borrowing to major capital purchases or projects that cannot be financed from current operating revenues.
- The Board of County Commissioners is authorized to execute lease agreements on behalf of the county.
- General obligation debt shall not exceed the statutory 1.5 percent of the assessed valuation of county property. The Finance & Information Technology Department monitors general obligation debt to ensure compliance with legal debt limitations.
- Only the Board of County Commissioners may issue general obligation bonds to provide funds for the acquisition, construction, reconstruction, or repair of major capital facilities.
- The registered qualified voters of the county must approve issuance of general obligation debt.
- General obligation debt issues will be limited to twenty years.
- General obligation funds must be registered by the county, bear the county seal and a serial number, and state face value.
- The Board of County Commissioners may choose to issue revenue bonds to finance major capital expenditures when it is possible to pledge a non-tax revenue to repay the debt.
- When appropriate, the county will work in conjunction with the Adams County Building Authority in financing major capital projects or improvements.
- The county will make every effort to obtain the best possible rating and to maintain a favorable rating through prudent financial management and adherence to a policy of full disclosure on financial reports.

Fund Balance Policy

As a part of financial policy, local governments should have a formal policy regarding the level of unreserved/undesignated fund balance that they wish to maintain for contingencies and other purposes. An important reason for developing such a policy is to provide the taxpayer with an explanation of why financial resources have been set aside and the conditions under which such resources will be expended. Fund balance is the difference between assets and liabilities in a fund.



For the purpose of classification of committed fund balances the highest level of decision-making authority is the Board of County Commissioners of Adams County (BOCC). Resolution by the BOCC is required to commit fund balance.

The Governmental Accounting Standards Board (GASB) issued Statement No.54, Fund Balance Reporting and Governmental Fund Type Definitions, which changed the terminology used for fund balance reporting on balance sheets of governmental fund. For financial statement reporting purposes, the GASB Statement defines Restricted amounts as those that are constrained to specific purposes by their providers through constitutional provisions or enabling legislation or other externally imposed criteria that qualifies or is required to be classified as Restricted. For financial statement purposes, the GASB Statement defines Committed amounts as those that are constrained to specific purposes by the government itself. For financial statement reporting purposes, the GASB Statement defines Assigned amounts as those the government intends to use for a specific purpose.

When expenditures are incurred for purposes for which both restricted and unrestricted (committed, assigned or unassigned) fund balances are available, the county's policy is to first apply restricted fund balance. When expenditures are incurred for purposes for which committed, assigned, or unassigned fund balances are available, the county's policy is to first apply committed fund balance, then assigned fund balance, and finally unassigned fund balance.

The BOCC has the authority to assign unrestricted fund balance amounts. Where the county's intent is for those amounts to be used for specific purposes, this policy delegates that authority to the County Administrator and/or the Finance Director. This delegation of authority is for the sole purpose of reporting these amounts in the annual financial statements.

Non-Discretionary Fund Balance: The county has established 18 individual funds for the purpose of recording financial resources received and expended by the county. All funds excluding the general fund have been established for a specific purpose. The general fund accounts for financial resources not required to be segregated. Since all funds excluding the general fund have been established for a specific purpose, the fund balances within these funds are all considered non-discretionary. In addition, a portion of the general fund's fund balance is also considered non-discretionary. Each of the 18 fund balances containing a non-discretionary fund balance is outlined.

General Fund

A portion of the general fund's fund balance is considered non-discretionary and includes the following reserves and designations:

Specific Commitments of Fund Balance

- **Reserve for Cash Flow:** For the purpose of maintaining a 7% fund balance to ensure that there is adequate cash available to fund expenditures until property taxes are received in the first half of the next year.
- **DIA Interest:** The BOCC has set aside the interest earnings from the proceeds of the legal settlement between the City and County of Denver in regards to Denver International airport noise mitigation. These interest earnings shall be used for expenses incurred by Adams County not associated with the reimbursement to citizens for noise mitigation, which funds are disbursed from Fund 29 (DIA Noise Mitigation Fund).
- **Accrued Vacation and Sick Payable:** For the purpose of covering employee vacation and sick leave accruals as of the fiscal year end.



- **Economic Downturn/Stabilization Funds:** For the purpose of classification of committed fund balance, the policy of Adams County is to set aside an amount equal to \$18,624,431 in the General Fund for use during a serious economic downturn, defined as a property tax revenue decline of 10% or more.

Specific Restrictions of Fund Balance

- **TABOR Contingency:** Pursuant to State of Colorado approved Amendment I to Article X, Section 20 of the State Constitution, 3% of fiscal year spending excluding bonded debt service, if any, will be restricted in the General Fund to be expended only upon the criteria required stated in the constitutional amendment.
- **Sheriff Booking Fee:** Pursuant to State of Colorado Statute 30-1-104 (n), the allowable fees collected by the Sheriff for committing and discharging convicted prisoners to and from the county jail shall be kept in separate funds and pursuant to State of Colorado Statute 30-1-119 (2), those collected fees may only be expended on allowable activities under the Statute.
- **Sheriff Intelligence Funds:** Pursuant to State of Colorado Revised Statute 16-13-701 and 16-13-702, property seized under said Statute by the Sheriff's Office must be segregated and shall only be expended as allowed under the Statute and dictated by the Committee on Disposition of Forfeited Property (Forfeiture Board).
- **Public Land Dedications:** Pursuant to State of Colorado Revised Statutes, the BOCC has authority to adopt property development standards and regulations per Article 28, Title 30 (County Planning and Building Code). The Adams County Development Standards and Regulations at Chapter 5-05-07-01 requires that fees received by land developers in lieu of the development of public sites and open space shall be segregated and used exclusively for the acquisition and development of parks, recreational facilities, schools and other public sites to serve the needs of present and future residents of the county.
- **DIA Noise Mitigation:** Pursuant to the Order Approving Disbursement of Funds, Case Number: 01-CV-558 in the matter of the Board of County Commissioners of Adams County, et al v. City and County of Denver, dated April 21, 2003; funding was transferred to Adams County to be held in a separate account and to be disbursed to parties who incurred expense related to noise abatement from the Denver International Airport. These funds are restricted in a special revenue fund, Fund 29 DIA Noise mitigation.

Special Revenue Funds

Special Revenue Fund Definition: For the purpose of compliance with the new definition of special revenue fund as required by the Governmental Accounting Standards Board (GASB) in the GASB 54 standard, and as defined therein the special revenue fund must have an external specific revenue source that is restricted to expenditures for specified purposes and, whereas the Contingency Fund and the Open Space Fund have transfers from other funds as the primary revenue source, those fund balances will be transferred to the General Fund. The fund balances shall be classified pursuant to GASB 54 definitions and requirements.

Federal Grant Funds (5): These funds are utilized to account for revenues and expenditures related to federal grant programs and include the Community Development Block Grant (CDBG), Community Services Block Grant (CSBG), Workforce and Business Center, Head Start and other smaller miscellaneous human service grants. Generally these funds do not accumulate fund balances. However, any fund balance accumulated must be utilized specifically for which they were intended.

Conservation Trust Fund: The fund balance is generally comprised of lottery funds received from the State of Colorado specifically for development, renovation, and maintenance of the county parks, trail system, and open space.

Contingent Fund (TABOR Reserve): *This fund is closed prior to 1/1/2012 as a result of implementing GASB 54.*

Open Space Fund: *This fund is closed prior to 1/1/2012 as a result of implementing GASB 54.*



Open Space Sales Tax Fund: This fund, created for the administration and collection of a voter-approved sales tax, began in 2000. The current sales tax rate is 0.25%. Tax revenues plus interest earned are designated for the preservation of open space. After deducting 2% of sales taxes for administrative purposes, 30% of the remaining taxes collected are paid out to the cities within the county and the county in proportion to the ratio at which taxes are collected. The other 70% of remaining funds are distributed as grants approved by the Board of County Commissioners as recommended by the Open Space Advisory Board.

Open Space Projects Fund: This fund accounts for revenues derived from various sources such as open space grants, contributions, donations, the county's share of the 30% receipts from the open space sales tax and other revenue sources deemed appropriate for the purposes of purchasing conservation easements, any interest in land or other enhancements or properties that the county may determine appropriate for active or passive open space.

Social Services Fund: Accounts for programs intended for individuals requiring social services assistance. There are three primary sources of revenue deposited into this fund: county property tax, state funding, and federal funding. Most of the fund balance is considered accumulated unexpended property tax dollars to be utilized for future specific social service needs however, there are several designations for specific social services programs.

DIA Noise Mitigation Fund: This fund was created in 2003 and accounts for revenues and expenditures associated with payments made related to noise mitigation. Revenues received from settlement with Denver International Airport (DIA) for violations, including interest earned there from, were restricted by the District Court in Jefferson County, which required the creating of this special fund. The monies in the fund shall be used according to an approved plan to mitigate the impacts of airport noise on eligible county residents.

Developmentally Disabled Fund: This fund accounts for unexpended property tax revenue designated for the specific purpose of contributing to developmental disability programs provided by selected organizations in the county.

Road & Bridge Fund: The entire fund balance is comprised of unexpended property taxes, specific ownership taxes, transportation related sales taxes, traffic impact fees, and other revenues designated for future road and bridge construction and rehabilitation related activities. The county has traditionally maintained a \$1,000,000 fund balance for cash flow and the value of vacation and sick accruals for road and bridge fund employees.

Waste Management Fund: This fund includes unexpended fees imposed upon operators of waste disposal sites within the county designated specifically for the purpose of mitigating possible future environmental problems associated with waste disposal activities.

Capital Project Funds

Capital Facilities Fund: This fund was created for the collection of a 0.3 percent voter approved sales tax (2009-2028) that will be used for capital facilities projects, including the courthouse expansion, government center, and pre-trial holding facility.

Enterprise Fund:

Golf Course Fund: The fund balance is designated for cash flow purposes, future capital replacement, and future enhancements to the two county-owned 18-hole golf courses.

Internal Service Funds

Fleet Management Fund: The fund balance is entirely designated for future capital replacement of county owned vehicles and heavy equipment.

Insurance Fund: The entire balance in this fund is designated for existing and future liabilities resulting from unemployment, workers' compensation, and property/casualty. The fund balance is also designated for costs associated with a possible future natural disaster in which the county's maximum insurance coverage would be exceeded. The county's insurance fund has built up several reserves in the past to handle future contingent events. These reserves were the result of accumulated property tax, which was used to fund insurance activities



prior to 1995. At that time, the county accounted for insurance transactions in a special revenue fund. In 1995, GAAP accounting rules caused the county to change the way self-insurance costs were handled and as a result, the county created an internal service fund. The fund balance from the special revenue fund was transferred to the new internal service fund as contributed capital. After GASB 34 changed the way internal service funds are accounted for, the contributed capital balance became net assets.

Discretionary Fund Balance: A portion of the general fund's fund balance is considered discretionary. The term discretionary as used in the county fund balance policy is defined as the balance above the non-discretionary level which may be utilized to provide temporary operational funding of county programs and services during a recessionary period, and to fund expenditures which have a minimal impact on future operating costs, such as capital equipment replacement, facility/infrastructure projects and other special projects. The level of the discretionary fund balance will fluctuate with the general health of the economy.

The policy of allowing the fund balance to fluctuate came about as a result of the passage of the TABOR amendment in 1992, which requires voter approval of any tax rate change. The county is unable to increase the mill levy to offset decreases in property values and property tax revenues without such an election. Therefore, the county must rely on the discretionary portion of the fund balance to provide temporary operational support for county programs and services until property values increase or until voters approve an increase in the mill levy to offset decreases in property values.

Additionally, the county has established a minimum level for discretionary fund balance. This level is currently set using a formula of 5% of net property tax collections in all funds for slight fluctuations in the economy; however, the Board of County Commissioners can adjust the minimum level at its discretion, based upon the general health of the local economy. Accumulated discretionary fund balances in excess of the established minimum will not be budgeted for recurring, ongoing operating expenditures except during recessionary periods when the county is experiencing decreasing property values and property tax revenues.

Capital Outlay/Infrastructure Policy

Four possible avenues, used exclusively or in combination, are available to provide funding for the annual capital and infrastructure requirements in the county. These are (1) unreserved/non-designated fund balances; (2) pay-as-you-go financing; (3) sales tax financing or (4) financing through certificates of participation or sale-leaseback of county owned properties.

While available fund balances were used in previous years to finance significant portions of the capital expenditure budget, the Board of County Commissioners recognizes that fund balances cannot be used as a perpetual source of financing for the preservation and maintenance of county infrastructure and capital plant equipment. Therefore, a pay-as-you-go financing policy was adopted to properly maintain and preserve county infrastructure.

A pay-as-you-go policy proposes that current revenues pay for the current deterioration of major county infrastructure systems. This policy is based upon the idea that the infrastructure system deteriorates a certain amount each year. In order to preserve the condition of the system, the annual replacement and rehabilitation of the system should be equivalent to this deterioration.

The price to pay in implementing this system is that a certain amount of revenues each year must be dedicated to the program. Since some capital expenditures must be financed through property taxes, this means designating an amount of property taxes or other revenues each year for capital/infrastructure replacement and preservation.



The use of debt financing and sales tax for county capital and infrastructure needs is applicable only when certain circumstances and criteria apply, which are explained in detail in the *Debt Policy Section* beginning on page 40.

The Board of County Commissioners will annually evaluate the level of pay-as-you-go financing required to fund county capital, infrastructure, and special project needs. In addition, the Board of County Commissioners will annually evaluate the use of available fund balances or financing mechanisms as an alternative, or other supplemental funding sources.

Further, the use of financing mechanisms will be restricted because of the passage of the TABOR amendment. Voter approval is required for any new bonded debt, and new or increased tax rates.

Personnel Budgets and Human Resources Policies

Adams County's pay plan for 2012 includes a 1% market based increase to employees' base salary, as of January 1, 2012. In addition, there will be opportunity for lump sum payments to employees based on performance. Such payments will occur in accordance with anniversary dates. The one-time lump sum increase is based on a 0% - 3% range. The 2012 pay plan was a result of an extensive survey and strategic planning aimed at staff recruitment, recognition, and retention. Also, the county ended its hiring freeze. See comments in the consolidated section for further information.

In addition to the salary plan discussion outlined above, the following general personnel policies have been adopted by the Board of County Commissioners to promote equity and responsible human resources administration.

- Except as explained above, other lump sum payments are not authorized.
- Bonuses are not permitted.
- Departments and elected offices shall not exceed authorized (FTEs) staffing levels.
- Proposals that result in staffing level savings are encouraged and should be discussed with the Board of County Commissioners.
- No pay in lieu of leave is permitted.
- Requests of leave without pay (LWOP) must be approved by the employee's department director or elected official.
- All departments and elected offices will use NEOGOV for the recruitment of all positions including temps and volunteers.

The practice of over-hiring vacant positions is not allowed.

Reclassifications will be considered by the Board of County Commissioners as part of the 2013 budget process.

Use of "vacancy savings" is not permitted.

- Should hiring be approved by the Board of County Commissioners, departments and elected offices may hire individuals up to 15 percent above the minimum of the salary range based on qualifications. A memo justifying the hiring offer above entry level shall accompany the new hire form.
- Departments and elected offices shall follow policies and procedures regarding employee timecards, including the use of the county's automated time entry system to input employees' time.



- Budget surpluses that result from vacant positions will not be justification to increase expenditures for other purposes (salaries, operating & maintenance, charges for services or capital).
- Positions, which have remained unfilled for a period of six-months or longer, require re-evaluation and/or re-approval.
- Temporary employees are limited to the lesser of, a six-month period of employment, or until funds budgeted for temporary labor are exhausted.

Long-Range Planning

Adams County's long-range strategic planning environment includes the following areas of special emphasis, which have been identified and influence the county's current year budget as well as future budgets.

Update the comprehensive transportation plan identifying future roadway requirements. Implement financing mechanisms to support the county transportation plan. This plan addresses the transportation needs in terms of funding requirements, and has established a fair and viable funding solution acceptable to developers, residents, and municipalities. In 2001, the county implemented a traffic impact fee to have development pay for incremental transportation costs related to growth. In addition, in 2006, the voters approved extending an existing sales tax until December 31, 2028 and designating 0.20% of that towards projected county road and infrastructure projects.

The county is studying the use of drainage utility fees to assist with funding the long term drainage needs of the county. Possible implementation could occur in 2013.

Refine the long-range financial plan encompassing the above individual long range planning tools to assist in decision making and prioritizing specific funding needs while reflecting the wishes of the citizens of the county and its leaders.

Reduce expenditures, where possible, by providing programs and services in the most cost-effective manner and invest in efficiencies that will save the county money over the long term.

Budget Goals and Objectives

The adopted budget details the activities, services, and outputs of Adams County Government. This financial plan is an important tool to help inform citizens, making them aware of county revenue sources and spending plan. The Board of County Commissioners established principles and values used to focus county operations, including the development of the annual budget. See the governing principles on page 1. Future budgets will be built according to the new strategic direction presented on pages 8-15.

Basis of Budgeting/Accounting

Measurement focus or basis of budgeting and accounting refers to when a transaction or event is recognized in a fund's budget or operating statement. Adams County's fund structure and measurement focus follow governmental GAAP principles.

For all governmental funds (general, special revenue, debt service, permanent, and capital projects), Adams County utilizes the modified accrual basis for both budgeting and accounting/financial reporting purposes except on the government wide financial statement presentation where the accounting and financial reporting utilize the



full accrual basis as prescribed by Governmental Accounting Standards Board's (GASB) Statement #34. Under the modified accrual basis, revenues are recognized when susceptible to accrual (i.e.: when they become measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. County-assessed taxes are considered measurable when in the hands of the collecting governments, and are recognized as revenue at that time. Those revenues susceptible to accrual are sales taxes, other intergovernmental, grants, rents and royalties, franchise fees, and charges for services.

Expenditures are generally recorded when the related fund liability is incurred. Exceptions to the general rule include: (1) accumulated unpaid vacation and sick pay; (2) principal and interest on general long-term debt, which is recognized when due; and (3) prepaid expenses, which are not recorded.

Proprietary fund types (internal service and enterprise) utilize the accrual basis for both budgeting and accounting/financial reporting purposes. Under the accrual basis, revenues are recognized when they are earned, and expenses are recognized when they are incurred. The only exception is that the county does not budget depreciation, but rather the actual cash outlay required for capital purchases (cash basis), whereas for financial reporting purposes, the county reports the depreciation expense of all capital assets during the reporting period and records the capital purchase as an asset (accrual basis).

GASB Statement #34 requires the county to present a consolidated government-wide financial statement. Moreover, on this consolidated presentation, all financials are presented on an accrual basis of accounting. The county began presenting financial statements in accordance with GASB #34 in the 2002 Comprehensive Annual Financial Report. The Adams County budget process will continue to utilize the modified accrual method for budgeting purposes.

Budgetary Fiscal Control

Fund accounting is used as a control device to segregate financial resources and ensure that the segregated resources are only used for their intended purposes. There are three broad fund categories, which are subdivided into eleven fund types for accounting and financial reporting purposes. These are:

Governmental Funds

General Funds: To account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds: To account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditure for specified purposes.

Capital Project Funds: To account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

Debt Service Funds: To account for the accumulation of resources for and the payment of general long-term debt principal and interest.

Permanent Funds: To report resources that are legally restricted to the extent that only earnings are expended on an annual basis and the principal remains untouched.

Proprietary Funds

Enterprise Fund: To account for operations that are financed and operated in a manner similar to private business enterprises - where the intent is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Internal Service Funds: To account for the financing of goods or services provided by one department to other departments of the county, on a cost-reimbursement basis.



Fiduciary Funds

Trust and Agency Funds: The remaining four fund types account for assets held by the county in a trustee capacity.

Levels of Control

- The basic level of budgetary control in a governmental entity is at the fund level. No fund shall exceed its appropriated expenditures.
- The next level of budgetary control is the spending agency. A spending agency is defined as the office/department or other county unit having budgetary responsibility for an organization, activity, program, or fund budget.
- Within each spending agency budget, there may be one or more program budgets, which are the third level of budgetary control.
- The final level of budgetary control is the line-item budget, which is the detailed expenditure account budgeted for each program.

Budget Amendments

- The adopted budget is a plan, and as such, modifications are made to the original budget during the year. The two methods available for amending a budget during the year are budget transfers and supplemental appropriations.

Budget transfers shall be between specific line items, but shall not alter the total budgeted expenditures of the spending agency, except in the case of salary adjustments where budget may be transferred from the Administrative/Organizational Support spending agency to cover for approved compensation changes.

The following events pertaining to budget transfers shall require prior written approval from the Board of County Commissioners:

- Any transfer between line items that will result in a change in any single line item greater than \$5,000.
- Transfer of any amount to or from protected line items (i.e.: salaries, fringe benefits, public relations, employee development, etc.).
- Any transfer to or from capital accounts within the guidelines as outlined above that represent a significant deviation from the amounts authorized in the approved budget.
- Any change in the authorized budget, which would be inconsistent with the mission, values, principles, and objectives established by the Board of County Commissioners through the budget process.

Process:

- All requests for budget transfers shall be submitted to the budget division.
- The budget division shall review all requests for budget transfers, and prepare a recommendation for final determination.
- If a study session is required to discuss the request with the Board of County Commissioners, the budget division shall schedule the date and time of the meeting and shall contact all parties involved.

A **supplemental appropriation** is required when a spending agency or a fund's total appropriation is increased or decreased. In addition, a supplemental appropriation is required to account for revenues not assured at the time of budget adoption and to authorize expenditure of these funds.



A request for supplemental appropriation shall be considered only if any of the following criteria are met:

- A policy, law, statute, or court ruling becomes effective which mandates expenditures that were neither anticipated nor budgeted.
- The expenditure is necessary to avoid or correct an adverse condition impacting the health, safety, or welfare of county residents and/or employees.
- Revenue is received that is designated for a specific purpose that was neither anticipated nor budgeted.
- Carry-over of uncompleted projects budgeted in the prior year. Carry-over of expenditures shall be considered only if prior communication has taken place with the budget division and approved by the Board of County Commissioners (i.e.: during the budget approval process or a previous study session).
- An emergency beyond the control of an office/department, which may result in over-expenditure of the appropriated budget.

Process:

- All requests for supplemental appropriation shall be submitted in writing to the budget division using an approved budget supplemental request form.
- Office/department shall identify the criteria justifying the request for supplemental appropriation.
- An analysis of the entire office/department appropriation shall be prepared and included with the request to determine if there will be savings in other line items that could cover the requested expenditure.
- If there are funds available for transfer within the appropriated budget, the request shall be made as a "request for budget transfer".
- The request shall include the expenditure amount and any offsetting revenues. The request shall also include future impacts on all costs and revenues.
- The budget division shall review all requests for supplemental appropriation and prepare a recommendation as required for submission to the Board of County Commissioners for final determination.
- If a study session is required to discuss the request with the Board of County Commissioners, the budget division shall schedule the date and time of the meeting and shall contact all parties involved.

Local Government Budget Law of Colorado

An annual county budget is an economic, social, and political plan of action for delivering services for a given length of time to a constituency, and the proposed means of financing them. In preparing its annual budget, Adams County follows the provisions of the Local Government Budget Law of Colorado. This law requires the adoption of an annual budget by all Colorado counties. The following provisions of the budget law are incorporated as a part of Adams County budget policy.

- The budget must be balanced. Expenditures cannot be greater than the total anticipated revenues or other means of financing the budget.
- The budget must be separated into funds.
- The budget information for both the expenditures and the revenue must be classified by the agency that is authorized to spend money (the spending agency).
- The expenditure data must show the objects of expenditure (what the money is spent on).
- The anticipated revenue data must show its different sources.
- The expenditure and revenue data must be shown for the corresponding figures for three years:
 - The last completed fiscal year, using audited figures.
 - The current year.
 - The proposed budget year.



- The budget must show a beginning balance, which is entered as anticipated revenue and includes all unexpended surpluses from the prior years, unencumbered ending fund balances, and all investments and deposits.
- The budget document must include a “budget message” which describes the important features of the budget.
- The budget document must include a statement of the budgetary basis of accounting used and a description of the services to be delivered during the budget year.
- On or before October 15, the budget division must submit the proposed budget to the Board of County Commissioners. Upon receipt of the proposed budget from the budget division, the Board of County Commissioners must cause to be published a notice, one time, in a newspaper having general circulation within the county’s boundaries. The notice must state:
 - The proposed budget is open for inspection at a designated place.
 - The proposed budget will be considered for adoption on a specified time and date.
 - Any elector may inspect the budget and file or register objections at any time prior to the final adoption of the budget.
- On the day of adoption of the budget, the Board of County Commissioners shall review the proposed budget and revise, alter, increase or decrease the items as it deems necessary in view of the needs of the various spending agencies and in view of anticipated revenues.
- If the Board of County Commissioners increases the total expenditures to be made in the ensuing year, it shall provide for an increased income so that the total means of financing the budget is equal to or greater than the total proposed expenditures.
- On or before December 22, the Board of County Commissioners must levy taxes and formally certify the levies to the County Assessor and the State Department of Property Taxation. The county budget must be adopted on or before this date. Otherwise, the budget must be adopted by December 31.
- The adoption of the budget must be formalized and made official by the Board of County Commissioners through approval of the Appropriation Resolution.
- The Appropriation Resolution must outline the expenditures proposed in the adopted budget, must include an expenditure total no greater than the anticipated resources, and must include every fund. The amount appropriated for the spending agencies cannot exceed the amounts fixed in the budget.
- The income of the county must be allocated according to the amounts and funds specified in the budget, in order to comply with expenditures authorized by the appropriation resolution.
- No spending agencies may expend, or contract to expend, any money in excess of the amount appropriated in the appropriation resolution.
- The county must file a certified copy of its adopted budget, including the budget message, with the Colorado Division of Local Government no later than thirty days following the beginning of the fiscal year of the adopted budget.
- The county may amend the budget during the course of the year through:
 - **Budgetary Transfers:** A transfer can consist of moving budgeted and appropriated monies from one or more spending agencies in one fund to one or more spending agencies in another fund. It can also consist of the transfer of budgeted and appropriated monies between spending agencies within one fund.
 - **Supplemental Budgets:** A supplemental budget shall be adopted to account for revenues in excess of the budget and to authorize expenditure of excess funds. Whenever the county receives unanticipated revenues, or revenues not assured at the time of the adoption of the budget, a supplemental budget and appropriation shall be enacted to authorize the expenditure of these unanticipated funds.



- Record of expenditures shall be maintained in the office of the person whose duty it is to issue orders for payment of money. This record shall show budgeted funds as compared with actual expenditures and shall also record any transfer of monies from one fund to another as authorized and implemented by budgetary transfers. This record shall show, at all times, the unexpended balance in each fund.

Fiscal Policy Under TABOR

In November 1992, the voters of the State of Colorado approved an amendment to Article X, Section 20, of the State Constitution. This amendment is popularly known as Amendment I or the TABOR (**T**axpayer's **B**ill **O**f **R**ights) Amendment.

This amendment limits growth in both state and local government expenditures and revenues. Annual local government expenditure and revenue increases are limited to inflation in the prior calendar year plus annual local growth. In order to increase revenues and/or expenditures above the limitations, to increase any taxes, to increase the mill levy or to increase bonded debt, a local government must first obtain voter approval in an election held for such purposes annually in November.

The policy of Adams County is to take into consideration all the provisions of the TABOR Amendment and develop a budget strategy and procedure which, on the one hand fully complies with the amendment but, on the other hand, also assures that the county is able to continue to provide cost-effective delivery of services, facilities and programs to all county residents. In 2002, the county obtained voter approval to keep and spend all revenues it receives from current tax rates and other revenues generated by the county beginning in 2003. With this permission, the county no longer has revenue and spending limitations. However, the county still needs to ask for voter approval to increase tax rates and issue bonded debt. The county will continue to reserve 3% of fiscal year spending as required.

Budget Development

Adams County prepares a budget for the forthcoming fiscal year as required by Colorado State Statutes. The budget division begins the annual budget preparation process in April by establishing and distributing the budget calendar.

2013 Adams County Budget Calendar

May

- Publication of annual budget calendar.
- Prepare preliminary revenue budget.
- Preliminary budget development.
- Define goals and objectives for upcoming budget year.
- Distribution of budget preparation material.
- Distribution of the Board of County Commissioners budget policy statement, mission, values, principles, and objectives.
- Update 5-year revenue and expenditure forecast.

June/July

- Preparation of proposed budgets by county offices and departments.

August/September

- Budget Division review and analysis of proposed budgets.



August 25th

- Deadline for assessor to certify assessed valuations.

September 8th

- Elected officials - preliminary budget presentation.
- Department directors - preliminary budget presentation.

October 15th

- Deadline for budget division to submit the proposed budget to the Board of County Commissioners.

September-November

- Budget hearings - elected officials & county administration.

December

- Public hearings on proposed county budget.
- Adoption and appropriation of county budget.

On or before December 22nd

- Board of County Commissioners formally certifies tax levies to County Assessor and Division of Property Taxation.

January 31, 2013

- Deadline for filing certified budget with the state division of local government.

Revenue Budget Process

Revenue summary budget forms are filled out by each spending agency (where applicable), which the budget division uses to accumulate information on revenues anticipated to be collected and/or generated (excluding tax revenues) by the various offices and departments.

Not only is it important that departments and offices forecast all potential revenue sources, but that they also indicate the method(s) of calculation used in their forecast. If a spending agency forecasts a significant increase or decrease in revenues, the rationale behind such a forecast should be clear, credible, and stand up to rigorous analytical scrutiny.

This revenue data is then compiled by fund, modified by budget division analysis, supplemented by other data sources, and reviewed and modified in accordance with general revenue budget policies to develop preliminary revenue budgets for each fund.

The final revenue budget is developed by an interactive process of combining various fund balance, expenditure and revenue strategies and scenarios, and blending them in with overall budget objectives and mission statements of county elected officials and decision makers.

While the above process appears rather straightforward, in reality, it is a very complex and dynamic process. The bottom line is that the county's taxpayers benefit, through a prudent revenue budget development process, by



having minimum levels of property taxes imposed upon them while still being the beneficiaries of county services and facilities provided at an adequate level, to insure their health, safety, and welfare.

Expenditure Budget Process

The budget process continues with the on-line budget preparation manual. The manual, available by mid-May, contains instructions, exhibits, rates, schedules, example forms, as well as Board of County Commissioners' budget policy, goals and objectives, which are used by all county spending agencies in preparation of their annual budgets.

Budget instructions and funding request forms are also sent to county non-profit human service agencies that annually request county general fund dollars.

These spending agencies have approximately eight to ten weeks to prepare their annual budget submittals. All budgets and detailed backup information are submitted by spending agencies to the budget division by the deadline established in the budget manual.

The budget division processes all spending agency budget submittals so a consolidated preliminary countywide budget model can be prepared. Various budget scenarios are then developed using different revenue, expenditure and fund balance assumptions in conjunction with the Board of Commissioners' budget policies, goals and objectives.

A budget hearing is scheduled with the Board of County Commissioners, elected officials, and department directors to review the consolidated preliminary budget.

The budget division schedules a series of budget hearings for each spending agency to be held with the County Administrator or the Board of County Commissioners to discuss each submitted budget in further detail. The Board of County Commissioners makes final decisions based on the final budget recommendation from the County Administrator. It is the responsibility of the budget division to then compile and input any modifications to the original budget submittal.

Non-Recurring (One-Time) Expenditures Budget Process

Non-recurring expenditures include specific expenses that are not recurring operating expenditures, but are generally one-time purchases such as capital equipment, infrastructure/facility projects or other special projects. Requests for these one-time expenditures must be submitted on standard budget forms.

Requests and supporting documentation are compiled and consolidated into a proposed non-recurring expenditure budget document, which is then presented to the Board of County Commissioners for detailed, line-item consideration and review. All requests for capital equipment and proposed one-time projects are reviewed on a "zero-based" budget basis. This means that each spending agency's "one-time" expenditure requests must stand on their own merits without consideration for the level of non-recurring expenditures approved for the agency in the previous year's budget.

All non-recurring expenditure budget requests are reviewed by the Board of County Commissioners based upon the below set of criteria and, more importantly, within the context of overall, countywide levels of expenditure and revenue demands for the forthcoming fiscal year.

Capital Review Criteria:

*Priority Projects:*

- Projects funded through external sources.
- Projects generating sufficient revenues to be self-supporting.
- Projects resulting in savings of operating costs.
- Projects correcting a condition that constitutes a threat to the health and/or safety of county employees and/or residents.
- Projects mandated by state and/or federal law.
- Projects required to maintain an existing level of services.
- Projects resulting in reduced energy consumption.
- Projects improving productivity.
- Projects replacing old, worn-out equipment.
- Projects replacing capital and infrastructure, which have deteriorated to the point of becoming hazardous, are incurring high maintenance costs, are negatively affecting property values, and/or are no longer functionally serving their intended purpose.
- Projects that are an integral part of a multi-year capital/infrastructure program.

Non-Priority Projects:

- Projects duplicating public and/or private sector services.
- Projects, for a new, non-mandated service.

Note: As used above, the term “projects” also includes capital equipment purchases and special projects.

Balancing the Budget

Once revenues and expenditures have been evaluated, Adams County adopts a balanced budget where total expenditures by fund must be less than or equal to the sum of that fund’s revenues, other financing sources and/or appropriate uses of fund balances. This balancing act sometimes requires the making of difficult decisions whereby some programs or projects could be cut. State law prohibits a local government from adopting a budget with a negative fund balance. For Adams County, operating expenditures will generally equal operating revenues, which can include transfers, but uses of fund balance should be directed toward one-time purchases and special projects.



Consolidated Budget Summary

The *Consolidated Budget Summary* section provides information regarding revenues, expenditures and fund balance, see **Table 1** of the Consolidated Budget Summary, below. The 2012 countywide budget of \$445,589,726 is balanced with a planned net spend down of \$8,025,990 leaving a budgeted ending fund balance of \$152,141,352. The budgeted ending fund balance calculation does not include proprietary funds, which are projected to decrease their net working capital by \$61,876 in 2012. Overall, 2012 revenues are budgeted to decrease from the 2011 original budget by 1.91% and expenditures are budgeted to decrease by 13.71%. The reason for the large decrease in expenditures from the 2011 budget to the 2012 budget is the 2012 county budget included a directive for a general 3.0% budget reduction for all spending agencies. In addition, the 2012 consolidated budget included reductions of 44.4% for operating and maintenance and 74.3% for capital. The 2012 budget included a decrease of \$13.49 million in non-recurring projects, driving a 79.11% reduction for all consolidated funds and 27.92% for the proprietary funds. The 79.11% reduction pursuant to the consolidated funds was primarily related to strategic reduction in public works drainage projects. The 27.92% reduction pursuant to the proprietary funds was related to reductions in non-recurring projects for the golf course and also reductions in vehicle replacements for the fleet management division.

In the proprietary funds, revenues are projected to decrease by 1.8% and expenditures will decrease by 8.5%. Detailed revenues, expenditures and fund balances by individual fund begin on page 79. Net working capital is budgeted to remain virtually flat through 2012, with a budgeted decrease of .25%. Major projects planned for 2012 are detailed in the *Expenditure Highlights* section beginning on page 64. Fund balance policies remain rational and strategically linked to economic conditions. The county maintains reserves to withstand a further or accelerating downturn in the economy or an emergency. In the general fund, 7% of anticipated property tax collections are reserved for cash flow purposes and approximately 10% of total budgeted expenditures are reserved for an unexpected downturn in the economy. For 2012, this number is now fixed with GASB 54 implementation. Furthermore, in accordance with GASB Statement 54, the contingency fund, a 3% emergency reserve required by TABOR, was closed. The remaining fund balance was transferred, by resolution, to the general fund where the reserve booked as restricted fund balance will be maintained. Also according to GASB Statement 54, the open space fund was closed and its remaining fund balance was transferred, by resolution, to the general fund. The county currently has no outstanding general obligation debt; other debt service and payments are discussed in further detail on page 73. Allowing for uncertain economic events related to the current and near-term economy, the county's financial condition continues to be strong and sustainable.



Table 1: Consolidated (all funds except proprietary funds)

	2010 Actual	2011 Budget	2011 Est. Actual	2012 Budget	Increase/Decrease	
Beginning Fund Balance	\$239,951,475	211,470,380	\$211,470,380	\$160,167,343	(\$51,303,037)	-24.3%
Revenues	\$417,095,060	\$402,434,708	\$404,987,705	\$395,992,310	(\$6,442,398)	-1.6%
Expenditures	\$445,366,927	\$470,394,956	\$456,766,942	\$404,358,300	(\$66,036,656)	-14.0%
Other Sources/(Uses)	\$340,000	\$1,377,670	\$476,200	\$340,000	(\$1,037,670)	-75.3%
Net Change in Fund Balance	(\$27,931,867)	(\$66,582,578)	(\$51,303,037)	(\$8,025,990)	\$58,556,588	-87.9%
Ending Fund Balance	\$212,019,608	\$144,887,802	\$160,167,343	\$152,141,353	\$7,253,551	5.0%

Proprietary funds

	2010 Actual	2011 Budget	2011 Est. Actual	2012 Budget	Increase/Decrease	
Revenues	\$27,320,485	\$26,998,560	\$25,695,445	\$26,500,761	(\$497,799)	-1.8%
Expenditures	23,680,680	\$28,893,275	\$27,723,234	\$26,429,563	(\$2,463,712)	-8.5%
Other Sources/(Uses)	(\$340,000)	(\$960,943)	(\$351,200)	(\$340,000)	\$620,943	-64.6%
Net Change in Working Capital	\$4,852,158	(\$1,894,715)	(\$133,074)	\$71,198	\$1,965,913	-103.8%
Net Working Capital	\$26,565,548	\$24,670,833	\$24,537,759	\$24,608,957	(\$61,876)	-0.3%

**The Increase/Decrease column represents the 2012 budget compared to the 2011 budget.*

Revenues and Other Financing Sources

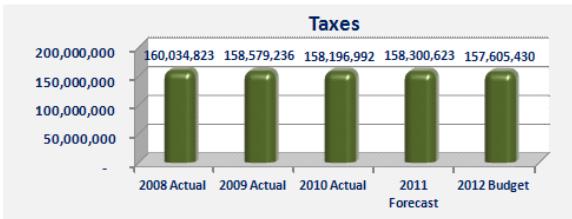
Revenues and other financing sources determine the county’s capacity to provide services, programs and facilities to residents. Increases in revenue allow the county to respond to the increases in demand for county services and facilities. Likewise, decreases in revenue streams often require that county services be curtailed or possibly eliminated. Therefore, development of the revenue budget is very important in the overall budget process as it helps establish the level at which the county will be able to provide services during the budget year.

Overall, consolidated revenues budgeted to be collected during 2012, excluding other financing sources, total \$395.9 million less proprietary funds, a decrease of \$6.4 million, or 1.6% below the 2011 estimated revenue of \$404.9 million. The decline in 2012 revenues is partially related to large one-time revenues. In 2011 the county received large one-time revenues tied to the Pecos Street construction project. Those revenues are not budgeted in 2012 as the construction project was completed in 2011. Other decreasing revenues include property taxes with a budgeted decrease of \$1.4 million or 1.2% and interest on investments with a budgeted decrease of \$961,076 or 39.5%.

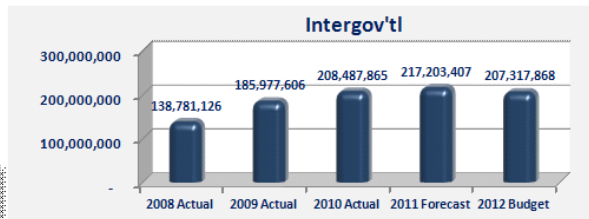
Revenue in Adams County increased from 2007 – 2009. Factors attributable to the generally increasing revenue trend for that period include taxes, the county’s single largest non-social services revenue category. Within the tax revenue category, property taxes have been the key driver for increases prior to 2010. Another key growth factor is intergovernmental revenue. Intergovernmental revenue is comprised of grants that the county receives including federal and state support for social services and state revenues. The growth in this category, particularly in 2009, is due primarily to federal revenues for the Food Assistance program and money received for the American Recovery and Reinvestment Act (ARRA).



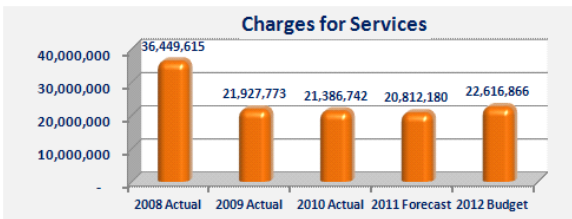
From **Graph 1**, components of consolidated revenue are segregated in a graph series. In the revenue graph series below, individual trends are identified from 2008 through 2012, including a concise “outlook” narrative.



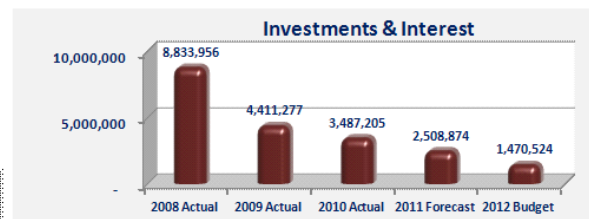
OUTLOOK - Property taxes are the largest single non-social services revenue source for the county. Property taxes are budgeted slightly down for 2012, based on the 2012 assessed valuation. 2013 will be the same as 2012, the next property tax adjustment will take place in 2012



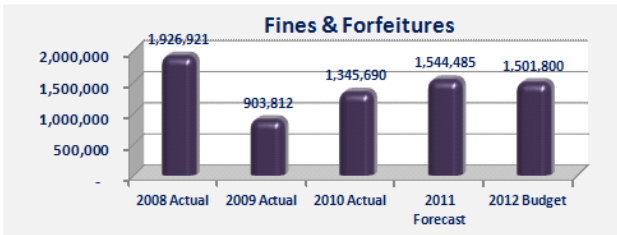
OUTLOOK - Intergovernmental revenue is comprised primarily of a variety of federal and state grants. The key component is social services allocations. The largest is the food assistance entitlement program which is not expected to decrease in 2012 or 2013. This is nearly half of all intergovernmental revenue.



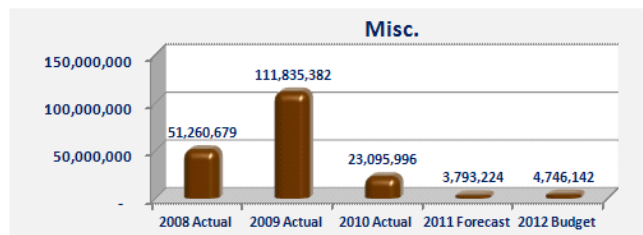
OUTLOOK - Charges for services revenues is a broad category of revenues such as trustee fees, assessor fees, clerk for hire fees real estate fees, insurance premiums and a variety of other fees recieved by the county.



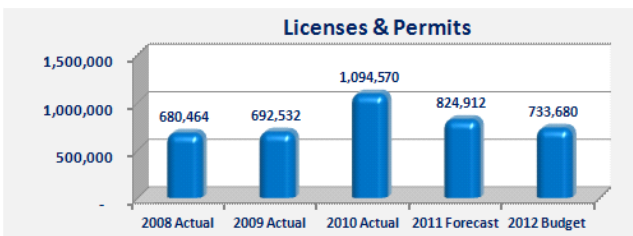
OUTLOOK - Interest rates on investments have declined dramatically since 2008. The Treasurer's Office expects interest income on investments to remain very low for 2012. The Fed advised interest rates will remain at historic lows through at least 2014.



OUTLOOK - The Sheriff's Office added motorcycles to the patrol division. The Sheriff's Office reports this change as the key driver for the increase in fines related to traffic violations. The increase in revenue is anticipated to remain at or near the 2010 - 2011 level for 2012 - 2013.



OUTLOOK - 2008 - 2010 misc revenues included revenues related to the financing of the new government center building project, thus those years are anomalies. Looking ahead to 2012-2013, typical misc revenues are expected to remain as forecasted and budgeted for 2011-2012.

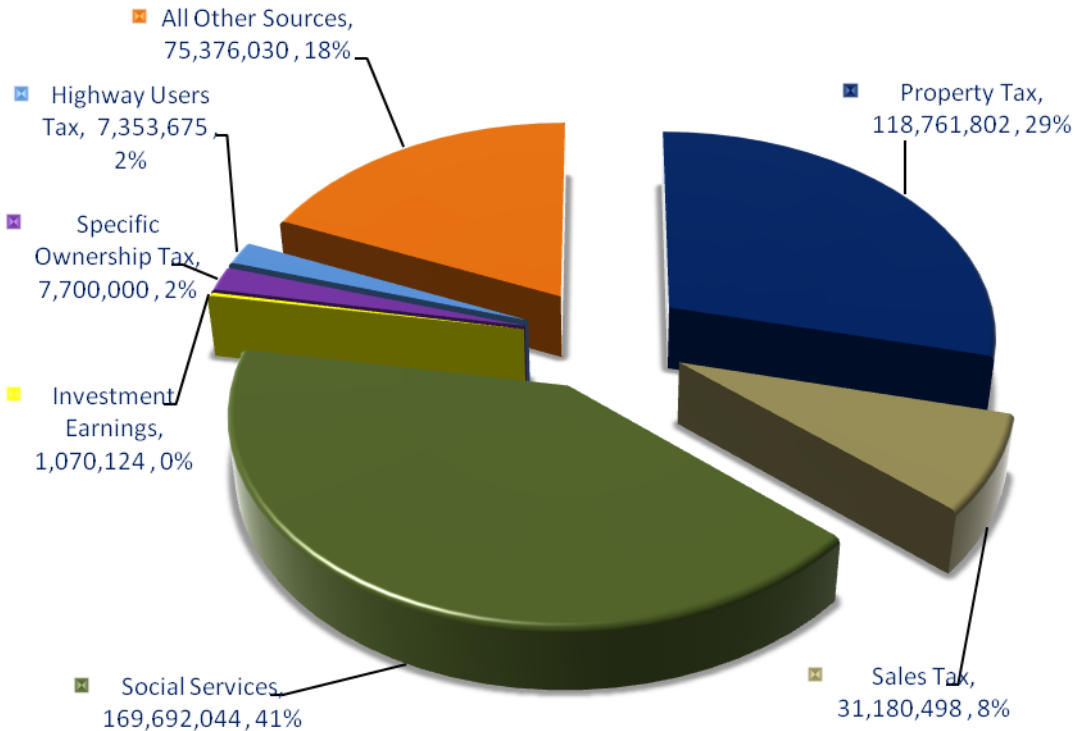


OUTLOOK - Licenses & Permits revenue can be impacted by economic conditions. That is particularly true when considering building permits. The 2011-2012 forecast/budget is anticipated to extend through 2012 - 2013.

From **Graph 1** on the previous page, the declining total revenue trend begins with 2010 and is budgeted to extend through 2012. As indicated in the graph series following **Graph 1**, revenues are not expected to significantly increase through 2013. The total revenue decline from 2010 to 2012 is partially offset by increasing intergovernmental revenues in the human services department. As mentioned in the graph series, the food assistance program is a federal entitlement program with a case load that indicates a positive correlation coefficient with unemployment, where unemployment is increasing. While total county revenues indicate a reduction from 2010 through 2012, food assistance benefits paid to Adams County citizens has grown from \$77.0 million in 2010 to a budget of \$89.3 million in 2012.



Graph 2: Sources of Revenue



*Note including proprietary funds

Major Revenues

The top six major revenue categories in Adams County’s 2012 budget are property tax, federally and state funded social services benefits, sales tax, specific ownership tax, highway users’ tax and investment earnings. Each of these is discussed in detail below. The remaining revenue is made up of numerous smaller types of revenues, including, but not limited to: building permits, community corrections grants, other state and federal grants and charges for services.

Graph 2 above shows federal and state funding for social services programs is the primary source of revenue for the county; it makes up 41% of total revenue. This revenue is for specific use related to social services programs for qualifying citizens. It is followed by property tax revenue, which accounts for over 29% of total revenue.

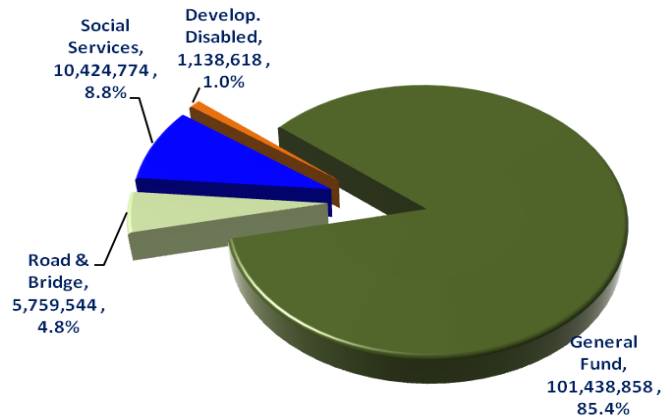
Property Tax: Property tax equals \$118,761,802 or 29.0% of the total 2012 budgeted revenue. It is decreasing by \$1.45 million or 1.21% below the 2011 budgeted revenue. Property tax revenues are determined by applying the county mill levy of 26.806 mills to the assessed valuation of taxable property located within the boundaries of the county. Property tax revenues are deposited into the following funds: general, road and bridge, developmentally disabled, and social services. **Table 2** and **graph 3** below indicates the mill levies and resulting budgeted 2012 property tax revenues by fund.



Table 2

Year Levy is Collected	Base Levy	Abatement Levy	Final Mill Levy
2006	26.779	0.025	26.804
2007	26.779	0.195	26.974
2008	26.779	0.120	26.899
2009	26.779	0.030	26.809
2010	26.779	0.045	26.824
2011	26.779	0.104	26.883
2012	26.779	0.027	26.806

Graph 3: Property Tax Distribution by Fund



The general fund gets the largest portion of property taxes, over 85%, followed by the social services fund, road & bridge fund and developmentally disabled fund. These percentages are a direct result of the mill levy assigned to each cited fund. The general fund mill levy equals 22.973 mills, social services 2.353 mills, road & bridge 1.300 mills, and developmentally disabled 0.257 mills. The mill levy assigned to each fund can change each year as determined by the Board of County Commissioners. Excepting the abatement levy, the total county mill levy cannot exceed 26.779 without voter approval.

The county’s mill levy over the past years is shown in the table above. The county’s mill levy of 26.779 remains unchanged, but abatement mills vary each year resulting in the final mill levy hovering between 26.804 and 26.974.

The decrease anticipated in 2012 property tax is directly attributable to the decline in the county’s assessed valuation; a result of falling real estate values. The current certified net assessed valuation is \$4,487,370,260, a decrease of \$42.45 million or 0.9 % below 2011. See property tax revenue analysis on page 58 for a discussion of property tax limitations.

Graph 4: Assessed Value



Graph 4 shows that Adams County’s 2012 assessed valuation is essentially at the 2007 or pre-recession level. Adams County continues to be one of the fastest growing counties in the state. However, property taxes are expected to struggle in the next few years as residential housing and commercial properties indicate slow or no recovery from the economic downturn in 2008. The 2009 decline was the first assessed valuation decline since 1994. Since the next reassessment period is 2013, and not again until 2015, the current assessed valuation level

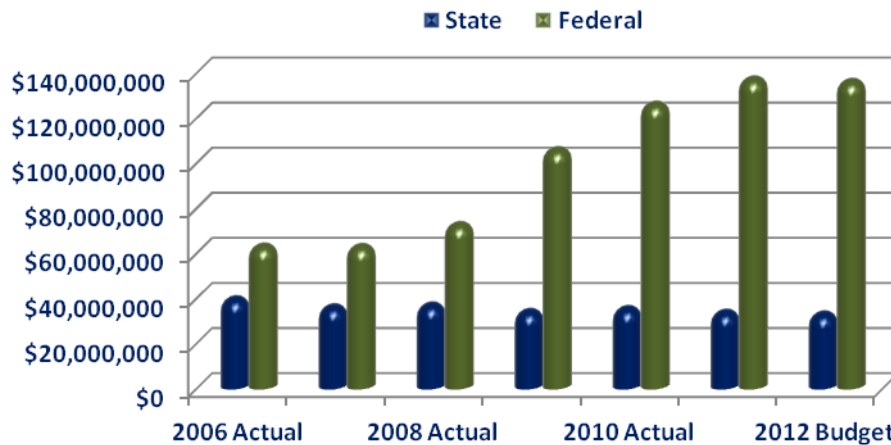


and the 2013 assessed valuation level will shape the county’s revenue landscape in the near-term. Assessed valuation is not expected to show a significant increase in 2013.

Highway Users Tax (HUTF): Highway users tax revenue collections are anticipated to total \$7,350,000 for 2012. The 2012 budget is 8% lower than the 2011 budget. The reduced budget is based on actual HUTF revenue received in 2011. HUTF is a statewide tax on fuel purchases collected by the state and distributed to the counties and municipalities based upon a statutory formula. At its discretion, Adams County deposits this revenue into the road and bridge fund for the purpose of maintaining county roads and bridges.

Human Services Assistance: For 2012, \$169,273,121 in state and federal funding is budgeted to provide human services assistance to eligible county residents. This accounts for 41% of the total county revenue budgeted for 2012, excluding proprietary funds. All monies related to human services assistance are deposited into the county social services fund, except for EBT card payments, which pass directly to eligible recipients. These payments are budgeted and recorded as funds received and funds spent by the county, since these funds require legal county spending authority.

Graph 5: Social Services Federal & State Revenues

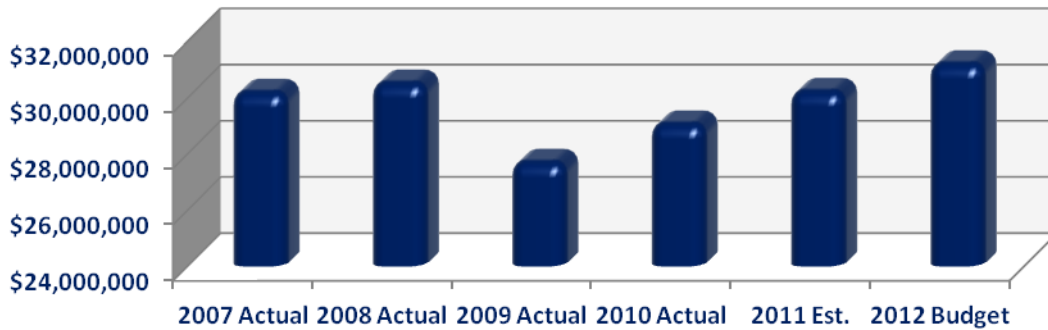


Graph 5 indicates federal revenue began a significant growth trend with the economic downturn in 2008. The growth in federal revenue is actually federal pass through funds that is 100% federal revenue related to the food assistance program. During 2009 to 2012 the food assistance program grew from \$3.0 million per month to \$7.3 million per month issued to eligible Adams County citizens. Total Human Services operations, also known as social services, are funded by federal, state and local tax dollars. Local mill levy-based tax funds are the remaining component of the full revenue base for social services programs, now known as Human Services. The local tax base is budgeted to contribute \$10.4 million to social services operations for 2012.

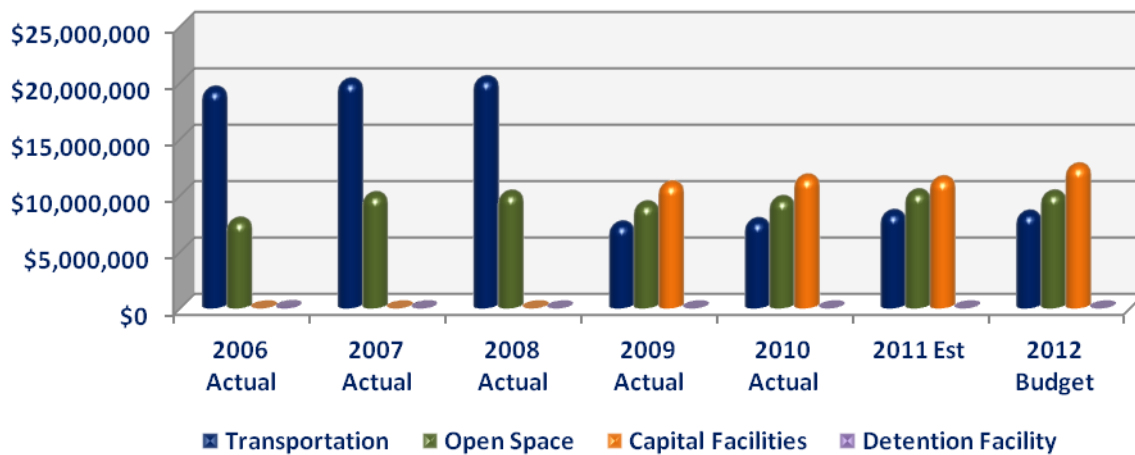
Sales Tax: **Graph 6** indicates sales taxes equal \$31,180,498, a 1% increase over 2011, or approximately 8% of the 2012 revenue budget. When comparing 2011 monthly sales tax revenues to the same months in 2010, sales tax revenue indicates a steady 8% increase. This voter-approved revenue is generated through a 0.75% county sales tax. The tax consists of three components: 0.2% funds transportation projects, 0.3% funds the county’s capital projects, and 0.25% funds the preservation of open space in the county. **See graph 7.** Please note that both the open space and transportation sales taxes have revenue sharing provisions with the cities and towns in the county. See the sales tax piece in both the road & bridge and open space sales tax fund sections for additional information on revenue sharing.



Graph 6: Total Sales Tax



Graph 7: Sales Tax by Component



The sales tax budget is based on uncertain economic conditions and a conservative budgeting approach. The amount of retail sales in the county in 2012 is forecasted to show mild growth based on research conducted in January 2012. This projection will be contingent on the status of the FICA tax holiday, cost of petroleum fuels, and other economic factors.

All of the sales taxes have a limited life. The open space tax ends December 31, 2026. The transportation and capital facilities taxes end December 31, 2029.

Specific Ownership Tax: For 2012, specific ownership tax is anticipated to total \$7,700,000, or 2.0% of total revenue. This is an ad valorem tax on motor vehicles and rolling construction equipment collected by the county. It is distributed among the county, municipalities and other districts located in the county based upon each districts’ percentage of total property taxes collected in the county. The county allocates its share of the tax to the road and bridge fund to pay for road and bridge infrastructure projects.

Due to the county’s fast-paced growth, multiple new special districts have been added in the past few years. For example, between tax years 2006 and 2010, 94 new districts were added; a 51.1% increase. In addition, many of the school districts have been raising their mill levies to compensate for additional students and rising costs. As new districts are added and mill levies increase, the county’s percentage of total property taxes decreases. This

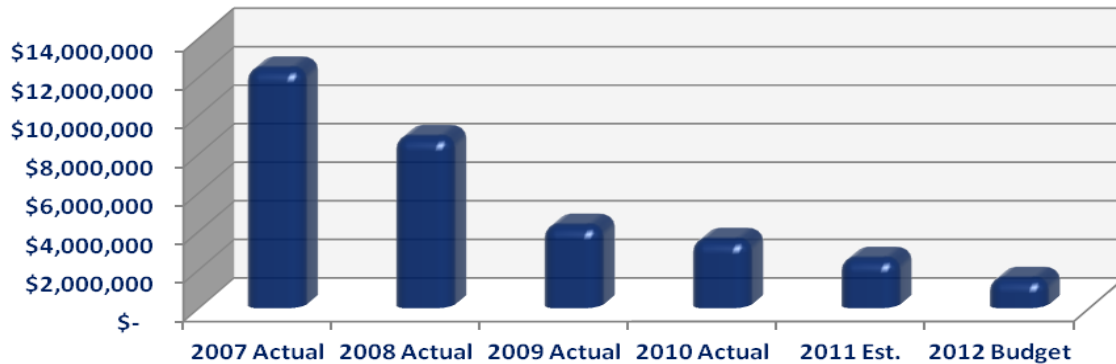


has a negative effect on the amount of specific ownership tax paid to the county. Furthermore, in 2010 and in 2011, assessed values decreased, thus reducing the amount of property taxes that will be collected. For 2012, revenue collected from specific ownership taxes is budgeted to decrease by 5.29% compared to the 2011 budget. The reduction is intended to align the 2012 budget with 2011 actual revenue and anticipated 2012 revenue.

Investment Earnings: For 2012, investment earnings are expected to total \$1,070,124 or less than 1.0% of the revenue budget. Investment earnings are the most volatile of the six major revenue sources. Changes in the country’s monetary policy, specifically interest rates set by the Federal Reserve will directly affect this revenue. The chart below shows the change in investment earnings over the last six years.

The current federal funds rate, as of January 1, 2012, is a target rate between 0.00% and 0.25%. Interest earnings at the county have dropped by 88% since 2007. In 2007, interest rates were at a high of 5.25%. Many of the county’s long-term investments that were earning interest in the 4 – 5% range have been called. The county expects to earn slightly less interest in 2012 as it did in 2011. See **Graph 8**.

Graph 8: Investment Income



Property Tax Revenue Analysis

All properties located within the county, except for those exempt by law, are subject to taxation. The amount of tax is based upon the assessed value, as determined by the County Assessor, and the mill levy set by the governing bodies of each taxing district (cities, schools, etc.).

The assessed value is determined by multiplying the market value of the property by the assessment rate. Currently, the assessment rate is set at 7.96% for residential property and 29% for all other types of property. The State of Colorado may adjust the assessment rate on residential property every two years. This “floating” assessment rate came into effect with the passage of the Gallagher Amendment in 1982, which was intended to restrict the total amount of property tax revenue collected from residential properties statewide to 45%. The assessment rate has dropped from 14% in 1991 to the current 7.96%. For local entities in counties with disproportionately large amounts of residential properties, this means that the lowering of the statewide ratio could negatively affect property taxes.

The Gallagher Amendment may have a compound effect that under certain economic conditions ratchets down the amount of property taxes the county can raise, thus making it very important for the county to identify alternate sources of funding.



On an annual basis, each taxing district within the county certifies the mills to be levied upon the properties within its boundaries and submits this certification to the county. This information is compiled into the "Certification of Levies and Revenue" report, which is certified by the Board of County Commissioners. Once the levies are certified, the County Treasurer is responsible for the preparation of tax notices, which are mailed out for all taxable properties. Each tax notice includes the total dollar amount of taxes due on the property and a listing of each district levying the tax along with their corresponding mill levy.

In addition to preparing tax notices, the County Treasurer collects the property tax revenue and distributes it to each district levying a tax. As the exhibit below illustrates, for total property tax collected within the county during 2012, school districts will receive 52.8%, Adams County Government will receive 25.3%, cities will receive 5.2% and all other districts, which includes fire districts, metropolitan districts, and urban renewal authorities, receive 16.7%. For a residential property with a market value of \$229,100, the assessed value would be \$18,236. Using the countywide average of 110.689 mills, the total amount of taxes due in 2012 would equal \$2,018.56. Please note that the actual total mill levy and taxes due will vary depending upon the city and taxing districts in which the property is located.



Calculation of Property Tax

\$229,100	Market Value of Home (example)
X 7.96%	Residential Assessment Rate
\$18,236	Assessed Value
x 0.110689	Mill Levy of 110.689 (County Average)
\$2,018.56	Total Property Tax on Home



Revenue Limitations

Growth in revenues is limited for those Colorado governments subject to the provisions of the “5.5%” limit (Colorado Revised Statute 29-1-301), and the **Taxpayer’s Bill Of Rights (TABOR) Amendment** (Article X, Section 20, of the Colorado Constitution).

In order to increase revenues above the limitations, increase existing or create new taxes, increase the mill levy, increase bonded debt, or remove the restrictions the TABOR limitation imposes, a local government must obtain voter approval in an election held for such purposes. In 2002, the voters in Adams County passed a measure on the ballot asking voters to approve the removal of the revenue and expenditure limitations imposed by TABOR and the 5.5% limitation. Even though the removal of the revenue and expenditure limitations were approved, the remaining components of TABOR still require voter approval to raise taxes or issue bonded debt and the TABOR calculations still provide necessary information about the county’s fiscal year spending and for calculating the required 3% reserve.

In previous years, overall growth in county revenue was restricted by both the TABOR Amendment, which required two calculations and the “5.5%” limit, which required yet another calculation. In 2002, these restrictions were specifically removed by a voter approved ballot measure beginning in 2003. For historical purposes and to provide information to the reader, the budget document includes the following narrative describing the details surrounding these limitations.

Under both limits, growth is defined as inflation plus net new construction. Under both limits, new construction is similarly calculated. However, the inflation factor allowed under the 5.5% limit is equal to only 5.5% per year by definition. Under TABOR, inflation is defined as the Denver/Boulder Consumer Price Index (CPI) plus net new construction. Another difference in the calculations is that the 5.5% limit for property tax revenue is based upon gross certified collections (gross amount anticipated to be received without considering delinquent taxes and non-payments). The 5.5% limit restricted the growth of county property tax revenues only, while TABOR’s calculation for both tax revenue and total sources of revenue is based upon actual collections.

Although the language contained in TABOR uses the phrase “maximum fiscal year spending” to define the limit, TABOR is in fact a revenue limit based upon actual revenue collections. There are several sources of revenue, however, which were excluded from the calculation including: use of fund balance; federal funding; revenue generated from internal charges; collections for another government; property sales; voter approved sales tax; lottery funds; and gifts or donations.

Given that the growth rate and the maximum collection limit for property tax revenue may differ between the 5.5% limit and TABOR limit, the county was restricted in growth to the lesser of the two. By law, the county was not able to collect property tax revenue in excess of the 5.5% limitation; however, it was able to collect revenues in excess of the TABOR limit so long as it refunded excesses at a later date. The general provision of TABOR states, “Its preferred interpretation shall reasonably restrain most of the growth of government.”

For county government, growth is limited to inflation in the prior calendar year plus annual local growth. The growth rate, expressed as a percentage change over/under the prior year’s certified property tax revenue is defined as an inflation factor of the Denver-Boulder CPI of 1.7% plus net new construction

Expenditure Summary

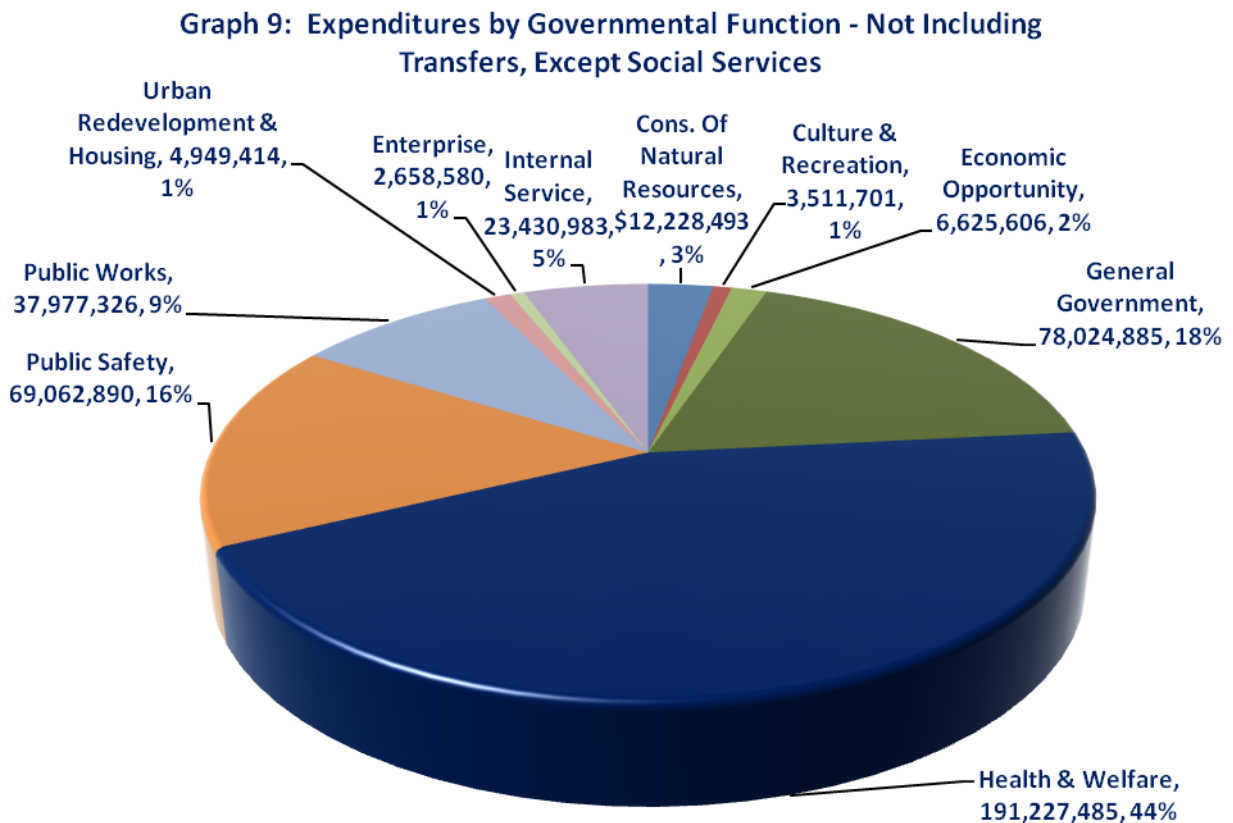
Adams County’s adopted appropriations budget for 2012 totals \$445.5 million or 0.52% below the 2011 original expenditures budget and includes other financing uses. The decrease in expenditures is primarily attributable to



spending agencies responding to the 2012 budget target, a 3.0% budget reduction compared to the original 2011 budget. Other key drivers to the reduction include fewer large projects and targeted reductions in authorized vacant FTEs. Please reference the *Expenditure Highlights* section beginning on page 68 for more details on specific county expenditures including personnel, operating and maintenance/charges for services, debt service, governmental services, capital and transfers.

Adams County Government’s services, for financial reporting purposes, are divided into ten separate functions: general government, public safety, health & welfare, economic opportunity, culture & recreation, conservation of natural resources, public works, urban redevelopment & housing, enterprise and internal service. These ten functions are accounted for in 18 separate funds. Several county departments have budgets that extend beyond one fund and/or one functional area of government. **Table 3a and 3b** on pages 66-67 represents each spending agency’s total expenditure budget and the allocation between each fund and functional area of government.

Graph 9 illustrates the distribution of the 2012 expenditures budget between the ten county functions. Health & welfare, which includes human services, Head Start and CSBG (Community Services Block Grant) among others, has the highest expenditures; followed by general government and public safety.





Expenditures by Spending Agency and Function

	Total	General	Capital Facilities Fund	Comm Services Blk Grant Fund	Community Dev Block Grant Fund	Conservation-Trust	Developmentally Disabled Fund	DIA Mitigation Fund	Fleet Mgmt. (Internal Service)
Total for All Functions:	445,589,726	162,036,040	12,154,103	416,133	4,949,414	491,942	1,129,367	45,000	7,498,294
Cons. of Natural	12,228,493	570,332	-	-	-	491,942	-	-	-
CSU Extension	570,332	570,332							
Parks & Comm. Resources	11,658,161					491,942			
Culture and Recreation	3,511,701	3,511,701	-	-	-	-	-	-	-
County Fair	481,183	481,183							
Parks & Comm. Resources	3,030,518	3,030,518							
Economic Opportunity	6,625,606	143,712	-	-	-	-	-	-	-
Community & Economic	6,481,894								
CSU Extension	143,712	143,712							
Enterprise	2,658,580	-	-	-	-	-	-	-	-
Golf Course	2,658,580								
General Government	78,024,885	77,409,717	80,000	-	-	-	-	45,000	-
17th Judicial District	106,409	106,409							
Admin/Organization	19,010,773	18,965,773						45,000	
Assessor	3,797,819	3,797,819							
Clerk & Recorder	6,915,990	6,915,990							
Community Transit	530,540	530,540							
County Administrator	1,028,859	1,028,859							
County Attorney	3,574,299	3,574,299							
County Commissioners	633,063	633,063							
District Attorney	14,907,443	14,907,443							
Economic Development	554,608	554,608							
Economic Incentives	600,000	600,000							
Emergency Reserve	8,998,660	8,998,660							
Facility Planning & Ops	2,984,884	2,904,884	80,000						
Finance	1,740,152	1,740,152							
Human Resources	6,817,637	6,817,637							
Information Technology	1,467,823	1,467,823							
Planning & Development	1,097,057	606,889							
Surveyor	16,549	16,549							
Telecommunications	1,527,879	1,527,879							
Treasurer	1,655,032	1,655,032							
Veterans Service Office	59,409	59,409							
Health and Welfare	191,227,485	3,428,463	-	416,133	-	-	1,129,367	-	-
Adult Services	2,104,403								
Aid to Needy Disabled	1,228,335								
Child Care Direct	8,064,237								
Child Support	3,838,391								
Child Welfare	31,667,068								
Community & Econ Opp	4,910,613			416,133					
CORE Services	3,341,249								
Disabilities Fund	1,129,367						1,129,367		
Employment First	422,333								
Food Assistance	94,183,778								
General Administration	7,458,392								
General Assistance	59,834								
Human Svc Agency Grants	170,200	170,200							
Independent Living	17,711								
LEAP Program	5,311,628								
Medicaid	1,278,894								
Old Age Pension	10,336,817								
Promoting Safe Stable	96,876								
Social Services	(1,678,858)								
TANF Block	13,558,782								
Tri-County Health Dept.	3,258,263	3,258,263							
Internal Service	23,430,983	-	-	-	-	-	-	-	7,498,294
Human Resources	15,932,689								
Public Works - Fleet	7,498,294								7,498,294
Public Safety	69,062,890	69,047,890	15,000	-	-	-	-	-	-
Animal Shelter/Adoption	1,780,855	1,780,855							
Community Corrections	5,928,529	5,928,529							
Coroner	1,595,017	1,595,017							
Emergency Management	373,585	373,585							
Facility Planning & Ops	2,068,477	2,053,477	15,000						
Parks & Comm. Resources	283,098	283,098							
Sheriff - Correctional	30,748,420	30,748,420							
Sheriff - Field/Admin.	24,952,488	24,952,488							
Sheriff - Special Funds	1,332,421	1,332,421							
Public Works	37,977,326	7,924,225	-	-	-	-	-	-	-
Admin/Organization	8,681,046								
Public Works - C.I.P.	14,422,426	5,529,770							
Public Works - Code	885,291	885,291							
Public Works - Constr.	918,924								
Public Works - Highway	10,328,678								
Public Works -	-								
Public Works Engineering	2,740,961	1,509,164							
Urban Redevelopment & Housing	4,949,414	-	-	-	4,949,414	-	-	-	-
Community & Economic	4,949,414				4,949,414				
Transfers	15,892,363	-	12,059,103	-	-	-	-	-	-
Transfers	3,047,816								
Child Welfare	445,444								
Facility Planning & Ops	12,059,103		12,059,103						
Golf Course	340,000								

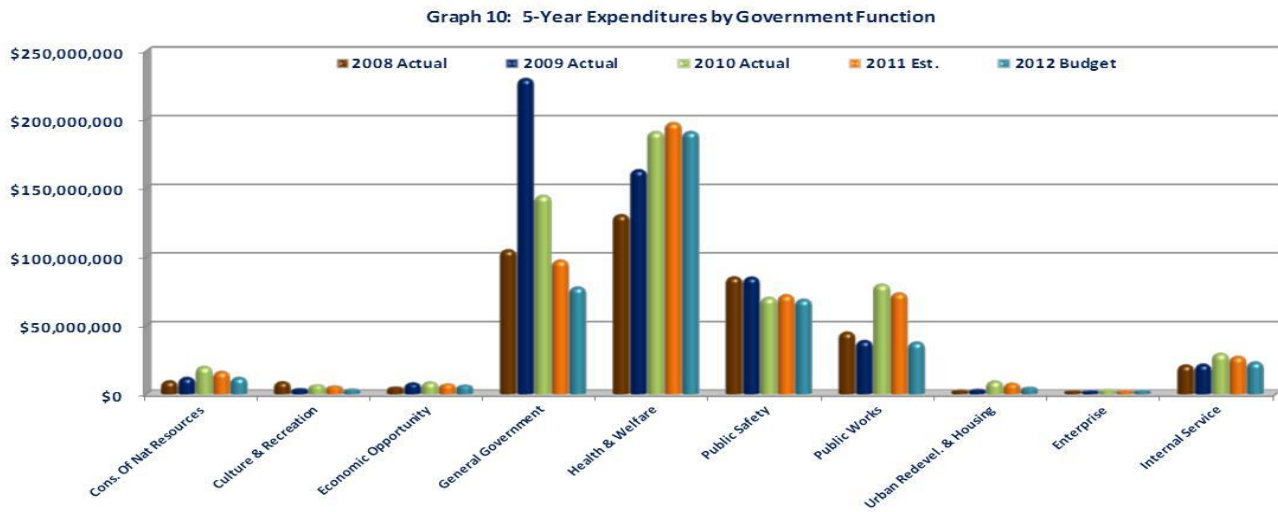


Expenditures by Spending Agency and Function

	Golf Course Fund (Enterprise)	Headstart Fund	Insurance (Internal Service)	Open Space Projects Fund	Open Space Sales Tax Fund	Other Human Services Fund	Road & Bridge	Social Services	Waste Management	Workforce & Business Center
Total for All Functions	2,998,580	4,494,480	15,932,689	3,020,040	10,888,939	305,056	30,053,101	182,204,486	490,168	6,481,894
Cons. of Natural Resources	-	-	-	3,020,040	8,146,179	-	-	-	-	-
CSU Extension										
Parks & Comm. Resources				3,020,040	8,146,179					
Culture and Recreation	-	-	-	-	-	-	-	-	-	-
County Fair										
Parks & Comm. Resources										
Economic Opportunity	-	-	-	-	-	-	-	-	-	6,481,894
Community & Economic										6,481,894
CSU Extension										
Enterprise	2,658,580	-	-	-	-	-	-	-	-	-
Golf Course	2,658,580									
General Government	-	-	-	-	-	-	-	-	490,168	-
17th Judicial District										
Admin/Organization										
Assessor										
Clerk & Recorder										
Community Transit										
County Administrator										
County Attorney										
County Commissioners										
District Attorney										
Economic Development										
Economic Incentives										
Emergency Reserve										
Facility Planning &										
Finance										
Human Resources										
Information Technology										
Planning & Development										
Surveyor									490,168	
Telecommunications										
Treasurer										
Veterans Service Office										
Health and Welfare	-	4,494,480	-	-	-	-	-	181,759,042	-	-
Adult Services								469,172		
Aid to Needy Disabled								2,104,403		
Child Care Direct								1,228,335		
Child Support Enforcement								8,064,237		
Child Welfare								3,838,391		
Community & Econ Opp		4,494,480						31,667,068		
CORE Services								3,341,249		
Disabilities Fund										
Employment First								422,333		
Food Assistance								94,183,778		
General Administration								7,458,392		
General Assistance								59,834		
Human Svc Agency Grants										
Independent Living								17,711		
LEAP Program								5,311,628		
Medicaid								1,278,894		
Old Age Pension								10,336,817		
Promoting Safe Stable								96,876		
Social Services								(1,678,858)		
TANF Block								13,558,782		
Tri-County Health Dept.										
Internal Service	-	-	15,932,689	-	-	-	-	-	-	-
Human Resources			15,932,689							
Public Works - Fleet Section										
Public Safety	-	-	-	-	-	-	-	-	-	-
Animal Shelter/Adoption										
Community Corrections										
Coroner										
Emergency Management										
Facility Planning &										
Parks & Comm. Resources										
Sheriff - Correctional										
Sheriff - Field/Admin.										
Sheriff - Special Funds										
Public Works	-	-	-	-	-	-	30,053,101	-	-	-
Admin/Organization							8,681,046			
Public Works - C.I.P.							8,892,656			
Public Works - Code Enforc.										
Public Works - Constr. Insp.								918,924		
Public Works - Highway								10,328,678		
Public Works - Transp										
Public Works Engineering								1,231,797		
Urban Redevelopment & Housing	-	-	-	-	-	-	-	-	-	-
Community & Economic										
Transfers	340,000	-	-	-	2,742,760	305,056	-	445,444	-	-
Transfers	340,000				2,742,760	305,056		445,444		
Child Welfare										
Facility Planning &										
Golf Course	340,000									



Graph 10 below presents a 5-year comparison of Adams County’s expenditures by governmental function. County expenditures over the period between 2007 and 2012 have increased by 33.7%. Expenditures in general government in the five year view have grown by \$22.6 million: the second largest increase of the ten county functions. Over the last two years this category has shown significant increase due primarily to the construction of the government center. The largest increase over the five year view is \$76.3 million in health and welfare primarily attributable to public assistance payments. The faltering economy directly correlates with public assistance caseloads and benefits payments to qualifying Adams County citizens. By far the largest contributor to the \$76.3 million increase is Food Assistance; a federal entitlement program. The county’s Food Assistance program is experiencing sustained 1.5%-2.0% monthly gains in total benefits payments. 2012 is expected to begin with monthly Food Assistance benefits payments of \$7.0 million per month with an ongoing growth rate of approximately 1.8% per month. Expenditures in internal service have increased by \$5.0 million over the last 5 years. The increase in expenditures is partly due to the implementation of a self-insured health plan in 2007 and gas prices for the county fleet.

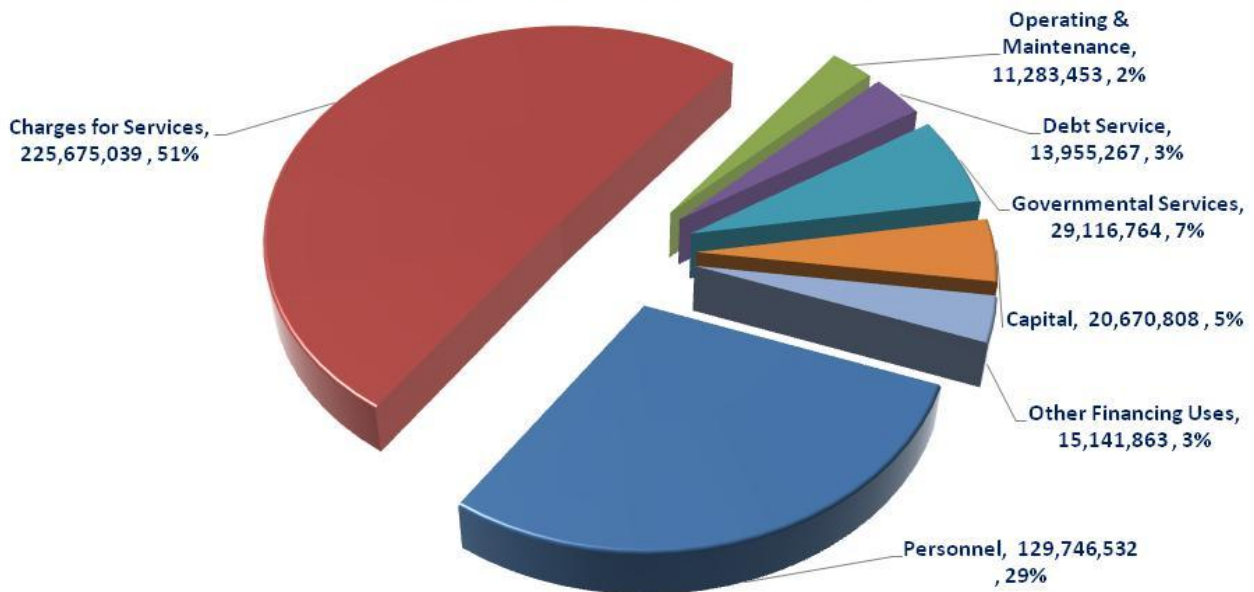


Expenditure Highlights

Major changes in expenditures, which affect the 2012 budget, are summarized in the following categories: personnel, operating & maintenance/charges for services, debt service, governmental services, non-recurring and other financing uses. The 2012 expenditure budget is shown by expenditure category on **graph 11**. Each of these categories is discussed in further detail below.



Graph 11: 2012 Total Expenditure Budget



The personnel budget, totaling 129,746,532, incorporates two basic categories of expenditures and makes up 29% of the total budget. The first category is salaries, which includes salaries for full and part-time employees, temporary labor and overtime costs. The second category, fringe benefits, includes payments for life insurance, retirement, disability compensation, FICA contribution, workers' compensation, and medical, dental and vision insurance. Fringe benefits are supplemental personnel costs paid in addition to an employee's salary or wages, which are paid wholly, or in part, by the county. The 2012 personnel budget shows a decrease of \$1,928,781 or 1.5% below the 2011 budget. The 2012 budget decrease is primarily driven by the reduction of 42 vacant FTE. All eliminated positions were vacant with the exception of 3.5 FTEs related to the transition of the county's Food Distribution Program to the Food Bank of the Rockies. Although there was a net reduction of positions, 6.5 new FTEs were added in other targeted areas.

Salary Plan: For 2012, the Board of County Commissioners approved a 1.0% market-based salary increase for all employees as of January 1, 2012. The commissioners also approved a 2.0% pool for a one time merit-based lump sum salary plan. The one time lump sum payout carries a range of 0% - 3.0% and is effective on each employees anniversary date. For the purpose of fitting a creative pay plan within a constrained revenue budget, only the 1.0% market-based increase impacts the base budget. Potential future salary plans will be addressed in light of corresponding economic conditions and overall sustainability.

Fringe Benefits: Fringe benefit rates are updated annually based upon changes in law, policy, third party rates, or review of pertinent criteria. The county offers three healthcare insurance choices to employees: United Healthcare POS (point of service), United Healthcare EPO (exclusive provider organization), and Kaiser.

The retirement plan, a separate entity from the county, received approval from the Board of County Commissioners in 2004 to gradually increase the employee and employer contribution rate from 6% to 8%. Each year the contribution rate increased 0.25% to achieve an 8% employer and employee contribution by 2011. In 2009, the Board of County Commissioners approved the continuance of these increases until 2015 when the



contribution rate will be 9%. For 2012, the retirement contribution rate is 8.25%. These increases are necessary to help ensure the retirement plan’s financial stability.

New Positions and Reclassifications: Although there was a net reduction of positions, 6.5 new FTEs were added. Of the 6.5 new FTEs, 2 are related to the District Attorney’s Office for the purpose of handling additional court dockets due to new judges added by the state. Also, 2 part-time Government Center grounds workers were added. One Criminal Justice Commission Coordinator Position and one part time Administrative Assistant will be added to the authorized FTE count to work on coordinating efforts to help the judicial process become more efficient and less costly for the taxpayers. The County Administrator’s Office has added (1 FTE) a Deputy County Administrator as approved in the County’s reform resolutions. The county also funded a sustainability coordinator (1 FTE) that has previously been funded with grant funds. The 2012 budget does not include a hiring freeze; however, it does include strategic guidance regarding hiring for authorized vacant FTEs and continues to restrict the addition of new FTEs. Specifically, beginning June 1, 2012 the county will hold positions that become vacant open for sixty days for the purpose of analyzing the strategic business need for that position. If no action is taken by The Board of County Commissioners or the County Administrator, spending agencies will be authorized to begin recruitment after the review period.¹

Full-time Equivalent – Graph 12 illustrates the full-time equivalent (FTE) count by governmental function.

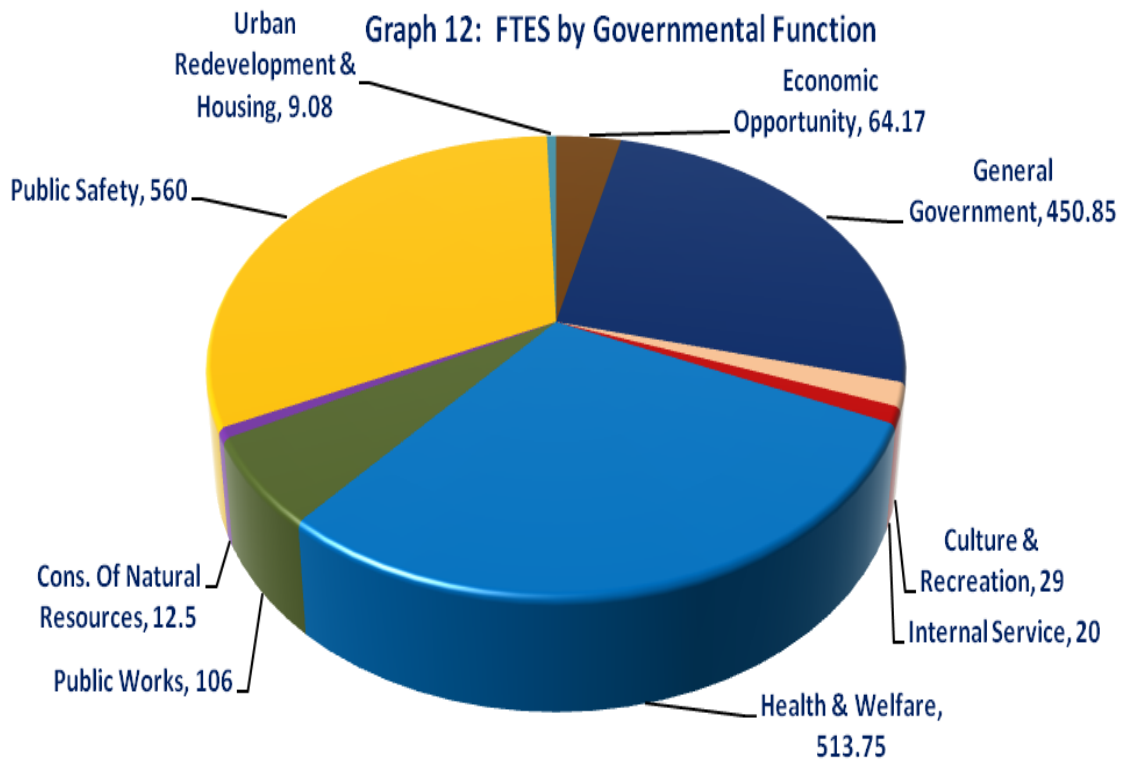


Table 4 illustrates the authorized FTE count by spending agency for the years 2008, 2009, 2010, and 2012. The FTE data does not include temporary or project designated staff.

**Table 4: Full-Time Equivalent Count by Department/Office**

Department/Office	Authorized 2008	Authorized 2009	Authorized 2010	Authorized 2011	Authorized 2012	2011 - 2012 FTE Change
Animal Shelter/Adoption Center	28.00	28.00	28.00	28.00	25.50	-2.50
Board of County Commissioners	5.00	5.00	5.00	5.00	5.00	0.00
County Administrator	5.00	5.00	5.00	3.00	4.00	1.00
Communications	0.00	0.00	0.00	3.00	3.00	0.00
County Assessor	45.00	45.00	45.00	45.00	44.00	-1.00
Sustainability Program	0.00	0.00	0.00	1.00	1.00	0.00
County Attorney	27.00	27.00	27.00	26.00	26.00	0.00
County Clerk & Recorder	98.00	98.00	92.00	92.00	85.00	-7.00
County Coroner	14.50	14.50	11.75	12.75	12.50	-0.25
County Surveyor	1.00	1.00	1.00	1.00	1.00	0.00
County Treasurer	15.00	15.00	15.00	15.00	13.00	-2.00
District Attorney	149.50	151.00	151.00	150.50	155.00	4.50
Judicial Committee	0.00	0.00	0.00	0.00	2.00	2.00
Emergency Management	3.50	3.50	3.50	3.00	3.00	0.00
Community & Economic Opp	4.59	4.59	0.00	0.00	0.00	0.00
Facility Operations	47.00	48.00	48.00	52.00	51.00	-1.00
Human Resources	16.00	16.00	16.00	15.00	13.75	-1.25
Finance	26.50	26.50	26.50	26.50	26.50	0.00
Telecommunications	10.00	10.00	9.00	8.00	7.00	-1.00
Parks & Community Res.	26.00	26.00	25.00	25.00	28.00	3.00
County Fair & Rodeo	1.00	1.00	1.00	1.00	1.00	0.00
CSU-Cooperative Extension	6.00	6.00	6.00	6.00	6.00	0.00
Planning & Development	17.40	17.40	16.40	16.40	14.40	-2.00
Public Works	29.00	29.00	29.00	29.00	27.00	-2.00
Road & Bridge	85.00	85.00	85.00	85.00	79.00	-6.00
Community Corrections	2.50	2.50	2.50	2.50	2.50	0.00
Sheriff-Corrections	286.75	287.75	287.75	285.75	279.25	-6.50
Sheriff-Field/Admin	237.25	240.25	240.25	239.75	236.25	-3.50
Sheriff-Special Funds	3.00	3.00	3.00	5.00	5.00	0.00
Veterans' Service Office	2.00	2.00	1.00	1.00	1.00	0.00
Fleet Management	20.00	20.00	19.00	18.00	18.00	0.00
Social Services	436.25	453.75	457.25	457.25	438.00	-19.25
Insurance & Claims	2.00	2.00	2.00	2.00	2.00	0.00
Conservation Trust	5.00	5.00	5.00	5.00	5.00	0.00
Waste Management	0.60	0.60	0.60	0.60	0.60	0.00
CDBG	9.18	9.18	9.08	9.08	9.08	0.00
CSBG	6.18	6.18	6.08	6.08	6.08	0.00
Head Start	70.18	70.18	69.67	69.67	69.67	0.00
Workforce and Business Services	64.37	64.37	64.17	64.17	64.17	0.00
Open Space Sales Tax	1.75	1.75	1.75	1.50	1.50	0.50
Total	1,807.00	1,831.00	1,815.25	1,816.50	1,767.75	(48.25)

FTEs (Full Time Equivalents) are counted as follows:

Regular Full-Time Employees = 1.0 FTE

Part-Time Employees = 0.5 or 0.75 FTE, depending upon part-time classification

Temporary Employees are not included in the FTE count.

**Operating & Maintenance/Charges for Services**

For 2012, the county's operating & maintenance/charges for services budget totals \$236,958,492, and comprises 53.1% of the county's total budget of \$445.5 million. This expenditure classification includes two types of expenses: funding to cover routine operating costs and non-capital one-time expenditures. The one-time operating & maintenance/charges for services expenditures are detailed under, *Non-Recurring (One-Time Expenditures)*.

Routine Operating Costs: The portion of the 2012 operating & maintenance/charges for services budget that is used to support routine operating costs totals \$225,675,039 or 50.6% of the county's total budget. This budget includes funding for consumable, tangible materials such as operating supplies, books, and minor equipment, as well as payments for routine services including professional and consulting services, advertising, printing and employee training.

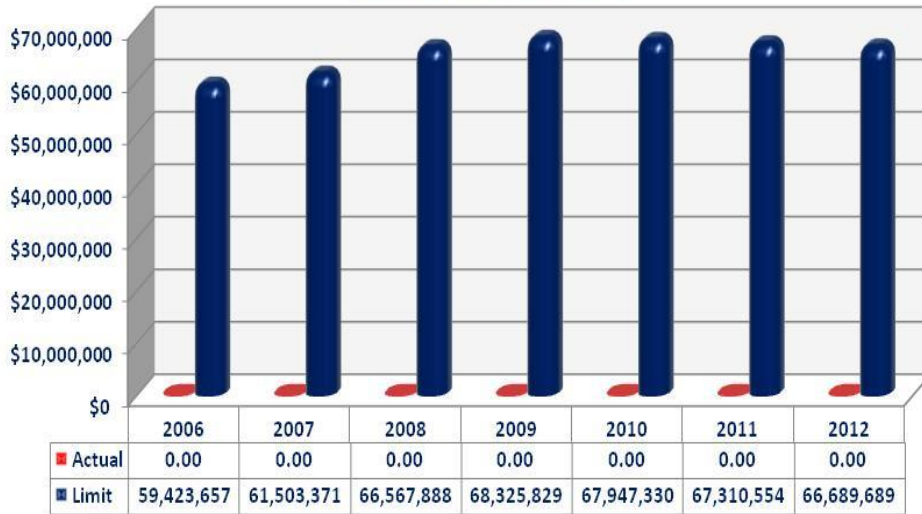
Debt Service

The 2012 budget includes \$13,955,267 for lease payments, which is 3.1% of the total budget. The county has entered into four sale-leaseback transactions and 1 lease leaseback transaction to finance large capital facility projects. The 1999 transaction, refunded in 2009, resulted in the sale-leaseback of the Children and Family Services Building. The 2003 transaction resulted in the sale-leaseback of the Adams County Service Center. The 2008 transaction resulted in the sale-leaseback of four buildings: the Sheriff HQ/Coroner Building, the District Attorney's Building, the Western Service Center, and the Development Building. The 2009 transaction resulted in the sale-leaseback of the Detention Facility. In 2010 the county entered into another transaction that resulted in the lease lease-back of a portion of the Justice Center. These transactions provided the financing for the construction and remodel of various county buildings. The 2012 budget includes the principal and interest payments on these capital leases. The County has funded all of its COP transactions for 2012. Under Colorado law, this is not considered debt because the payments are lease payments, not debt payments, and are subject to annual appropriation. Therefore, these payments are not counted towards the county's legal debt limits.

Legal Debt Limit: Generally, the county has avoided debt through the preferred method of levying a temporary sales tax to fund large capital projects or utilizing certificates of participation, a popular sale-leaseback transaction, to raise needed capital. As a result, as illustrated in **graph 13**, the county has a large capacity for debt if needed. The statutory general obligation debt limit of 1.5% of total assessed valuation of the county (Colorado Revised Statutes 30-26-30(3)) and now totals \$66.9 million for 2012.



Graph 13: Legal Debt Margin



In Colorado, issuance of general obligation or revenue bond debt requires voter approval. Adams County has no outstanding general obligation or revenue bond debt as of January 1, 2012, and has no intention or need of issuing such debt in the current budget year nor in the near future. As the county continues implementation of its 10-year facilities master plan in 2012 and evaluates necessary transportation projects, the county may investigate various methods to finance large projects in the future that could include the issuance of debt. One contemplated project is for the \$9.2 Million Flat Rock law enforcement training center at 120th and Gun Club Rd.

Governmental Services

For 2012, the county’s governmental services budget totals \$29,116,764 and comprises 6.5% of the county’s total expenditure budget. Governmental services includes expenses for sharing property taxes and sales taxes with the cities, economic incentives, and grants to other institutions including developmentally disabled services, Tri-County Health Department, sales tax grants to various jurisdictions and payments made by the grant programs to various governmental agencies.

Non-Recurring (One-Time Expenditures)

The portion of the 2012 budget for one-time expenditures totals \$25,390,369 or 5.7% of the total planned appropriations of which \$20,116,764 is capitalized investments. The remaining amount is for non-capital one time expenditures. This budget includes funding for large one-time non-recurring purchases over \$5,000. See **table 5a** and **Table 5b** for a detailed listing of non-recurring expenditures planned for 2012. The county generally classifies non-recurring projects into two categories: ordinary and true one-time.

Ordinary: includes items over the \$5,000 capital limit and occur on a regular basis. Most facility repair & maintenance, infrastructure repair & maintenance and regular replacement of vehicles and equipment are in this category. The 2012 budget includes \$21,209,735 of ordinary non-recurring. See **table 5a** below for a description of evaluation criteria.

True One-Time: includes new equipment, vehicles or projects that do not occur on a regular basis and may require a one-time funding source, such as a sales tax, debt or use of fund balance. Each project is evaluated by the Board of County Commissioners. The 2012 budget includes \$4,180,634 of true one-time non-recurring. See **table 5b** below for a description of evaluation criteria.



Table 5a: Non-Recurring Projects 2012

Ordinary Projects

(a component of total non-recurring projects)

Spending Agency	Project	2012 Budget	Governing Principle
Admin/Org Support	Loan Repayments	395,953	3
Assessor	Oil & Gas Audit	175,000	1
Capital Facilities Fund	Government Center	80,000	1
Clerk & Recorder	2012 Presidential Election	1,214,489	1
County Attorney	Outside Counsel - environmental	250,000	1
Finance Department	Performance Based Budgeting	200,000	3
Golf Course	Knolls Phase 1 Irrigation	250,000	1
	Phase 1 Sprinkler Heads	40,000	1
	NNN Computer Software	418,000	1
	Radio Frequency Change	30,000	1
	Beverage Carts	19,600	1
Information Technology	IT Infrastructure	544,449	1
	GIS Training & Education	15,000	1
	GIS Application Development	31,500	1
	DRCOG Aerial Imagery	47,000	1
	SQL Server License Upgrades	10,000	1
	SQL Server Clustering	16,000	1
	Pictometry	155,300	1
	General Application Development	56,500	1
	Contingency	100,000	1
	Data Warehouse	150,000	1
Parks & Community Res	Parking Lot Repair	75,000	1
	Portable Restroom Enclosure	17,060	5
	Open Space Projects	1,900,000	5
	Northeast Greenway Match Fund	1,000,000	5
Public Works - CIP	Misc. Drainage	30,000	1
	Strasburg - Master Drainage Plan	125,000	4
	Box Elder Creek MDP	50,000	1
	Debetz Pit Reclamation	50,000	5
	Stormwater Regulatory Compliance	20,000	4
	Clay Street Drainage Outfall	2,254,770	4
	Clay Street Community Trail	3,000,000	1
Road & Bridge	Street Striping	150,000	1
	Misc. Right-of-Way Acquisition	50,000	1
	Lowell Blvd Clear Creek to 62nd	1,000,000	4
	Traffic Signal & Intersection	100,000	1
	Misc Concrete	275,000	1
	Streets Program	3,719,107	3
	Kenwood Outfall Frontage Road	800,000	3
	Safe Routes to School 78th Ave	198,319	1
	Bridge & Culvert Repair	545,000	1
	Crack Seal	100,000	1
	Street Surface Seal	700,000	1
	Chip Seal	320,000	1
	Washington St. Phase IV	450,000	1
	County Wide Trans Priorities	50,000	3
Sheriff - Correctional	Key Watcher System	13,688	2
	Multi-Use K9 Dog	9,000	1
Sheriff - Field Admin	Multi-Use K9 Dog	9,000	1
TOTAL		21,209,735	



Table 5b: Non-Recurring Projects 2012

True One-Time Projects

(a component of total non-recurring projects)

Spending Agency	Project	2012 Budget	Governing Principle
Admin/Org Support	Waste Water Operating Shortfall	77,000	3
Capital Facilities Fund	Blinds for Justice Center	15,000	2
County Attorney	Outside Counsel - recoup funds	300,000	1
Economic Incentives	Incentive	600,000	3
Emergency Management	Relocation	63,600	4
	Intoxilyzer	10,000	1
	Tasers	13,000	1
Facility Planning & Op.	Parking Lot Improvements	492,956	2
	Generator Project	203,479	2
	Carpet Replacement	13,733	2
	Justice Center Lighting	255,000	2
	Landscaping Upgrades	63,000	2
	Sand/Salt Spreader	8,000	2
	Justice Center Concrete	61,466	2
	Strasburg Asphalt Repair	343,000	2
	Flat Rock Facility (Law Enf. Training)	200,000	4
	Carpet Repair - Coroner	7,500	1
	Window Film Repair	8,000	2
	Demonlition of Sheriff Facility	45,000	2
Information Technology	Retirement/Fair Web Redesign	16,000	1
	eDocs/Sharepoint Integration	70,000	1
	eDocs/Accela Integration	30,000	1
	Assessor/Treasurer IVR	85,000	1
Parks & Community Res	ATV Replacement for Weed Prog	10,000	5
	Electrical Upgrades	60,000	1
	Water System Improvements	25,000	5
	1st Creek Crossing SP Trail	85,000	5
	Commercial Mower Replacement	40,000	1
	Commerical 72" Mower	16,000	1
Planning & Development	Comprehensive Plan	270,000	1
	Recycling Bins	10,000	2
	Clear Creek Pedestrian Bridge	25,000	1
	Utility Vehicle Replacement	19,500	1
Public Works Trans.	Sign Retroreflectometer	19,000	1
Sheriff - Field Admin	Server Upgrades	42,000	1
	LiveScan Plus Workstations	53,400	1
Telecommunications	Continue VOIP Project	200,000	1
Treasurer	Software Update	325,000	1
TOTAL		4,180,634	

How do these purchases support Adams County’s Governing Principles?

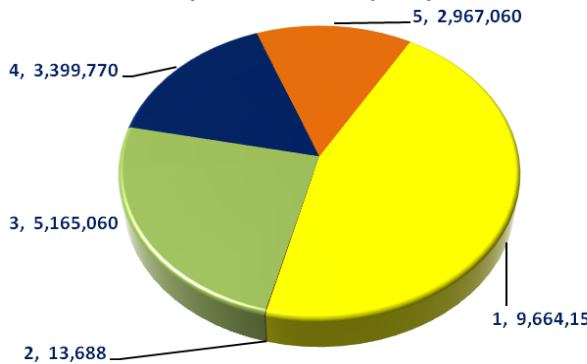
1 – Consistently provide quality public services that are cost-efficient and demonstrate a high level of productivity. Provide responsive, consistent, and professional services with integrity and respect for Adams County citizens and employees. Reduce overhead, eliminate duplicative or unnecessary services, and aggressively pursue appropriate cost-effective technologies and partnerships that promote excellence of performance and outstanding customer service.

Total
\$11,265,557

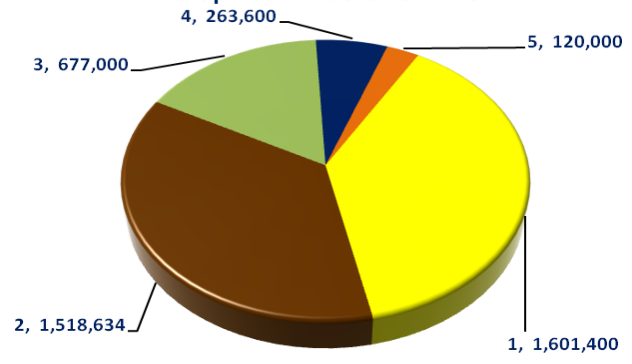


<p>2 – Create a safe and healthy workplace environment that demonstrates the County’s commitment to valuing and respecting employees. Encourages creativity, quality, and innovation. Adams County is committed to provide compensation and benefits that will attract, retain, motivate, and reward a quality workforce.</p>	<p>Total \$1,532,322</p>
<p>3 – Promote economic vitality and improved access to employment opportunities and quality life for all citizens. Continue developing, updating, and implementing long range planning objectives for well-managed growth and development which provides for economic expansion, transportation, infrastructure, opportunities for housing, and education excellence with fiscal responsibility and compassion.</p>	<p>Total \$5,842,060</p>
<p>4 – Ensure a safe, peaceful community. Enhance the quality of life in Adams County through crime reduction strategies and promote collaborative partnerships with citizens to preserve life, maintain rights and freedoms, and protect property. Adams County is committed to safety and satisfaction while building the trust and confidence of its citizens.</p>	<p>Total \$3,663,370</p>
<p>5 – Preserve and protect county natural resources. Maintain an integrated open space plan that conserves agriculture lands throughout the county that will preserve and enhance important wildlife habitats and corridors, and protect important natural and scientific resources.</p>	<p>Total \$3,087,060</p>

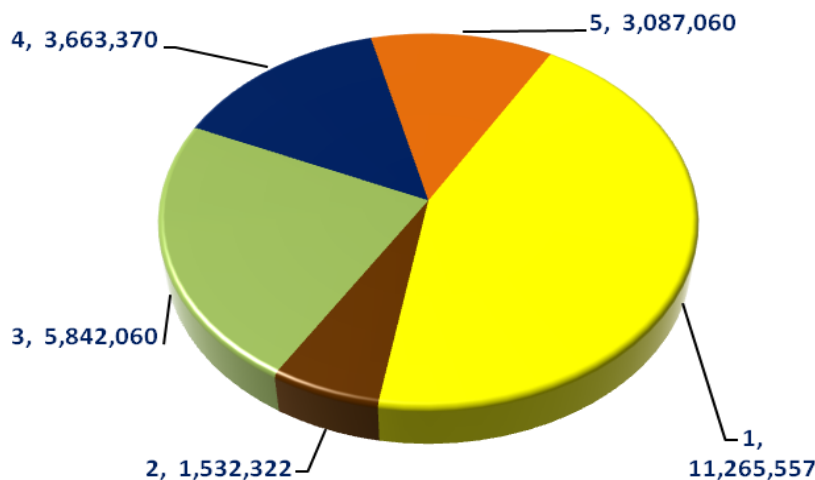
Graph 14: Ordinary Projects



Graph 15: True One-Time



Graph 16: Ordinary & True One-Time



**Transfers Out and Other Financing Uses**

Each year the county budgets other financing uses in addition to regular expenditures. With a few rare exceptions, other financing uses will be transfers out between county funds. Transfers out are internal transactions only and do not necessarily represent actual cash outflow from the county. Instead, they represent one fund sending cash to another fund. Transfers-in offset transfers-out in the annual budget. The table below summarizes budgeted transfers in/out. For 2012, the budgeted transfers out total \$15,141,863 or 3.0% of the budgeted appropriations.

Table 6: 2012 Budget Transfers

In - General	\$330,706	To cover select FTE cost in general fund associated with work related to the new Government Center.
Out - Capital Facilities Fund	\$330,706	
In - General	\$11,728,397	Transfer to make the 2008, 2009, 2010 COP lease payments.
Out - Capital Facilities Fund	\$11,728,397	
In - General	\$1,500,000	Transfer \$1.5M out (Op Sp Sales Tax) for Clay St project.
Out - Open Space Sales Tax Fund	\$1,500,000	
In - General	\$340,000	Transfer of contributed capital
Out - Golf Course Fund	\$340,000	
In - Open Space Projects Fund	\$1,242,760	Adams County's portion of the 30% open space sales tax, as determined by the ballot issue.
Out - Open Space Sales Tax Fund	\$1,242,760	

Transfers In/Out **\$15,141,863**

Impacts on Future Operating Budgets

Frequently, budget decisions for the purchase of capital equipment or investment in additional infrastructure and public facilities affect operational costs. Forecasting future operating impacts, options for major repairs, replacements, acquisition and construction are thoroughly evaluated as priorities for projects are established.

Investment in new infrastructure, such as storm drainage systems, roads, or bridges, are approved based upon a positive future economic gain, service demands or future cost avoidance. Many of these projects, while initially increasing the operating costs associated with maintenance, also stimulate positive economic growth translating into additional revenue for the county and better service provided to the citizens.

Another factor to be considered in capital purchases are future cost avoidances, which occur as more efficient operations are implemented. An example would be a technology project that eliminates or reduces labor-intensive processes. While initial implementation costs are high, savings is realized in later years when additional personnel are not needed even as service requirements increase. It is important to analyze the initial costs as well as future costs and benefits so that affordable and rational decisions are made.

There are several projects included that could have an impact on the county's operating budget in 2012 and beyond. Below, several of the major projects are discussed individually.



Drainage Projects: Every year the county approves funding for a variety of drainage projects to mitigate the effects of storms and rectify other drainage related issues. For 2012, the county budgeted for the Clay Street Drainage Outfall project and the Clay Street Community Trail.

The Clay Street Drainage Outfall project carries a budget of \$2,254,770 for 2012. The purpose for the budget is to design and construct the Clay Street Drainage Outfall from Fisher Ditch to Clear Creek. The project will ultimately provide drainage and water/sewer facilities to address local drainage issues. A minimal amount of maintenance will be required by county staff to unplug drainage system inlets and related work, as necessary.

The Clay Street Community Trail carries a budget of \$3,000,000 for 2012. This project is planned in conjunction with the Clay Street drainage project. The project will ultimately construct a multi-purpose trail from Fisher Ditch to Clear Creek. The trail will be considered a multi-purpose trail due to its planned use for drainage maintenance and public circulation. The project was originally budgeted at \$1,990,000 however additional DRCOG funding in the amount of \$1,054,000 was added as well as a proposed open space sales tax grant in the amount of \$1,500,000. These two projects are necessary now due to cost avoidance related to the regional transportation district build out of the Fast Tracks projects.

Open Space Purchases: Occasionally land becomes available for the county to purchase as open space. Depending upon the type of open space purchases, which is undetermined at this time due to incomplete negotiations with landowners, there are potential future costs related to such purchases that can include; reclamation, weed control, trailhead development and maintenance of access roads and trails. For 2012, the county has not appropriated funds for open space purchases. The open space appropriation for the 2012 budget is not indicative of future appropriations. Open Space appropriation will be reviewed in subsequent budget years as an ongoing part of the budget development process.





Change in Fund Balance by Fund

The change in fund balance for each of the county's 18 individual funds is discussed on the following pages. The **consolidated view** includes a budgeted decrease of \$8.0 million for 2012, leaving a consolidated ending fund balance of \$152,141,353. The presentation below does not include the proprietary funds, which are summarized on page 95.

Consolidated All Funds Except Proprietary						
	2010 Actual	2011 Budget	2011 Est. Actual	2012 Budget	\$ Variance budget	% Variance budget
Beginning Fund Balance	239,951,476	211,470,381	211,470,381	160,167,343	(51,303,038)	-24.26%
Revenue						
Current Property Taxes	120,756,091	120,211,756	120,248,712	118,761,802	(1,449,954)	-1.21%
Delinquent Property Taxes	192,053	63,800	140,625	(36,870)	(100,670)	-157.79%
Sales Taxes	29,037,709	28,615,471	30,196,879	31,180,498	2,565,027	8.96%
Other Taxes	8,211,138	8,130,000	7,714,407	7,700,000	(430,000)	-5.29%
Licenses & Permits	1,094,570	868,638	824,912	733,680	(134,958)	-15.54%
Intergovernmental	208,487,866	216,794,622	217,203,407	207,317,868	(9,476,754)	-4.37%
Charges for Services	21,386,742	20,795,717	20,812,180	22,616,866	1,821,149	8.76%
Fines & Forfeitures	1,345,690	956,800	1,544,485	1,501,800	545,000	56.96%
Interest & Investments	3,487,206	2,431,600	2,508,874	1,470,524	(961,076)	-39.52%
Miscellaneous	23,095,997	3,566,304	3,793,224	4,746,142	1,179,838	33.08%
Other Finance Sources	12,800,101	16,714,563	22,398,333	15,141,863	(1,572,700)	-9.41%
Total Revenues	429,895,163	419,149,271	427,386,038	411,134,173	(8,015,098)	-1.91%
Expenditures						
<i>Operating Expenditures</i>						
Personnel	124,047,660	130,077,753	125,726,146	128,123,745	(1,954,008)	-1.50%
Operating & Maintenance	8,806,691	14,749,889	12,701,654	8,200,770	(6,549,119)	-44.40%
Charges for Services	196,954,821	214,683,027	207,532,364	207,755,546	(6,927,481)	-3.23%
Debt Service	13,192,403	14,135,611	14,135,611	13,955,267	(180,344)	-1.28%
Governmental Services	35,207,365	29,886,223	31,031,099	29,116,764	(769,459)	-2.57%
Capital	67,157,989	66,862,453	65,640,068	17,206,208	(49,656,245)	-74.27%
Total Operating Expenditures	445,366,929	470,394,956	456,766,942	404,358,300	(66,036,656)	-14.04%
Other Financing Uses	12,460,101	15,336,893	21,922,133	14,801,863	-	
Total Expenditures	457,827,030	485,731,849	478,689,075	419,160,163	(66,571,686)	-13.71%
Excess (Deficiency)	(27,931,867)	(66,582,578)	(51,303,037)	(8,025,990)	58,556,588	87.95%
Ending Fund Balance	212,019,610	144,887,803	160,167,344	152,141,353	7,253,550	5.01%



General Fund: The adopted budget includes a spend-down of \$5.7 million to finance one-time capital and other non-recurring costs as well as a 0 – 3% one-time lump sum merit-based salary plan. The spend down comes from the county’s decision to fund one-time projects that address the county’s infrastructure needs, technical innovation that improves service delivery, and projects that tend to project cost savings in the future. At the end of 2012, the projected ending fund balance is \$104.2 million. Further, the County anticipates savings from the budgeted figures as the County has traditionally under spent the annual budget. The county will still maintain a healthy fund balance after making these investments. The projected ending fund balance is comprised of assigned and unassigned reserve funds.

General Fund						
	2010 Actual	2011 Budget	2011 Est. Actual	2012 Budget	\$ Variance budget	% Variance budget
Beginning Fund Balance	104,432,451	104,786,354	104,786,354	109,961,503	5,175,149	4.94%
Revenue						
Current Property Taxes	103,153,989	102,727,548	102,727,548	101,438,858	(1,288,690)	-1.25%
Delinquent Property Taxes	166,916	50,000	149,429	(30,000)	(80,000)	-160.00%
Licenses & Permits	1,037,188	808,638	809,885	713,680	(94,958)	-11.74%
Intergovernmental	9,360,276	8,997,486	8,964,992	11,910,060	2,912,574	32.37%
Charges for Services	20,499,482	20,040,717	19,936,266	21,929,966	1,889,249	9.43%
Fines & Forfeitures	1,345,690	956,800	1,544,485	1,501,800	545,000	56.96%
Interest & Investments	2,871,992	2,350,400	2,443,839	1,400,400	(950,000)	-40.42%
Miscellaneous	6,646,110	3,224,501	3,434,411	3,567,200	342,699	10.63%
Other Finance Sources	9,188,357	14,479,768	20,773,281	13,899,103	(580,665)	-4.01%
Total Revenues	154,270,000	153,635,858	160,784,136	156,331,067	2,695,209	1.75%
Expenditures						
<i>Operating Expenditures</i>						
Personnel	80,699,521	85,144,374	80,900,318	84,211,923	(932,451)	-1.10%
Operating & Maintenance	5,089,568	7,004,661	5,760,416	5,955,752	(1,048,909)	-14.97%
Charges for Services	40,427,540	44,819,674	40,761,066	45,324,727	505,053	1.13%
Debt Service	13,192,403	14,135,611	14,135,611	13,955,267	(180,344)	-1.28%
Governmental Services	7,890,901	5,807,331	5,807,331	5,736,149	(71,182)	-1.23%
Capital	4,964,279	11,112,297	8,244,244	6,852,222	(4,260,075)	-38.34%
Total Operating Expenditures	152,264,212	168,023,948	155,608,986	162,036,040	(5,987,908)	-3.56%
Other Financing Uses	1,651,887	-	-	-	-	-
Total Expenditures	153,916,099	168,023,948	155,608,986	162,036,040	(5,987,908)	-3.56%
Excess (Deficiency)	353,901	(14,388,090)	5,175,150	(5,704,973)	8,683,117	60.35%
Ending Fund Balance	104,786,352	90,398,264	109,961,504	104,256,530	13,858,266	15.33%



Capital Facilities Fund: The 2012 budget includes an ending fund balance of \$1.4 million. The 0.3% sales tax that was approved for the construction of capital facilities is deposited into this fund. The expenses in this fund are for the construction of the government center and related items.

Capital Facilities Fund						
	2010 Actual	2011 Budget	2011 Est. Actual	2012 Budget	\$ Variance budget	% Variance budget
Beginning Fund Balance	44,727,126	16,570,438	16,570,438	969,328	(15,601,110)	-94.15%
Revenue						
Sales Taxes	11,602,488	11,446,185	11,446,185	12,590,803	1,144,618	10.00%
Interest & Investments	542,548	15,000	20,590	20,592	5,592	37.28%
Miscellaneous	15,500,000				-	
Total Revenues	27,645,036	11,461,185	11,466,775	12,611,395	1,150,210	10.04%
Expenditures						
<i>Operating Expenditures</i>						
Operating & Maintenance	91,886		175,611		-	
Charges for Services	187,513		673,949		-	
Governmental Services	3,820,913				-	
Capital	43,087,055	12,393,453	13,917,121	95,000	(12,298,453)	-99.23%
Total Operating Expenditures	47,187,367	12,393,453	14,766,681	95,000	(12,298,453)	-99.23%
Other Financing Uses	8,614,357	12,301,204	12,301,204	12,059,103	-	
Total Expenditures	55,801,724	24,694,657	27,067,885	12,154,103	(12,540,554)	-50.78%
Excess (Deficiency)	(28,156,688)	(13,233,472)	(15,601,110)	457,292	13,690,764	103.46%
Ending Fund Balance	16,570,438	3,336,966	969,328	1,426,620	(1,910,346)	-57.25%



Road & Bridge Fund: The 2012 budget includes an ending fund balance of \$2.4 million; a \$945,208 increase in fund balance over the 2011 budget. The reason for the difference in actual 2010 and budgeted 2011 fund balance is the continuation of multiple year projects that were not completed in 2010. The majority of unspent funds from the 2010 budget were carried over in 2011. The 2012 budget includes regular maintenance of county roads, streets and bridges. The fund receives revenues primarily from property taxes, sales taxes, and highway users' tax funds. The fund balance increase budgeted for 2012 is related to less costly capital projects approved for 2012 compared to available sources of revenue in the same year.

Road & Bridge Fund						
	2010 Actual	2011 Budget	2011 Est. Actual	2012 Budget	\$ Variance budget	% Variance budget
Beginning Fund Balance	32,085,986	31,004,684	31,004,684	1,541,734	(29,462,950)	-95.03%
Revenue						
Current Property Taxes	5,852,364	5,813,164	5,813,164	5,759,544	(53,620)	-0.92%
Delinquent Property Taxes	8,339	3,000	(2,343)	(1,500)	(4,500)	-150.00%
Sales Taxes	7,740,224	7,640,338	8,459,430	8,404,371	764,033	10.00%
Other Taxes	8,211,138	8,130,000	7,714,407	7,700,000	(430,000)	-5.29%
Licenses & Permits	57,382	60,000	15,027	20,000	(40,000)	-66.67%
Intergovernmental	14,512,254	14,500,000	13,991,891	8,621,994	(5,878,006)	-40.54%
Charges for Services	493,855	495,000	491,876	476,900	(18,100)	-3.66%
Interest & Investments	1,249	1,300	1,212	1,000	(300)	-23.08%
Miscellaneous	27,063	16,000	18,792	16,000	-	0.00%
Other Finance Sources		609,743			(609,743)	-100.00%
Total Revenues	36,903,868	37,268,545	36,503,456	30,998,309	(6,270,236)	-16.82%
Expenditures						
<i>Operating Expenditures</i>						
Personnel	5,794,872	6,279,871	6,289,510	6,165,038	(114,833)	-1.83%
Operating & Maintenance	1,077,222	1,575,659	1,185,796	1,565,396	(10,263)	-0.65%
Charges for Services	8,470,028	9,493,536	9,096,295	6,726,016	(2,767,520)	-29.15%
Governmental Services	8,327,006	7,956,209	8,972,150	8,540,225	584,016	7.34%
Capital	13,766,813	40,300,655	40,422,655	7,056,426	(33,244,229)	-82.49%
Total Operating Expenditures	37,435,941	65,605,930	65,966,406	30,053,101	(35,552,829)	-54.19%
Other Financing Uses		-	-	-	-	
Total Expenditures	37,435,941	65,605,930	65,966,406	30,053,101	(35,552,829)	-54.19%
Excess (Deficiency)	(532,073)	(28,337,385)	(29,462,950)	945,208	29,282,593	103.34%
Ending Fund Balance	31,553,913	2,667,299	1,541,734	2,486,942	(180,357)	-6.76%



Social Services Fund: The 2011 estimate indicates a fund balance spend down of \$4.0 million. As of the close of CFY 2011, the fund balance spend down is adjusted to \$2.3 million. The social services fund includes assigned funds (about \$3.9 million) and unassigned funds as part of the total fund balance. With the 2011 adjustment to total fund balance, the beginning 2012 total fund balance projects to be \$13.8 million. Of that total fund balance, the assigned fund balance projects to be \$3.55 million, resulting in an unassigned ending fund balance of \$9.0 million. The \$1.5 million spend down is for covering program spending in excess of allocation.

Social Services Fund						
	2010 Actual	2011 Budget	2011 Est. Actual	2012 Budget	\$ Variance budget	% Variance budget
Beginning Fund Balance	17,501,369	16,111,921	16,111,921	12,037,590	(4,074,331)	-25.29%
Revenue						
Current Property Taxes	10,592,769	10,521,826	10,558,782	10,424,774	(97,052)	-0.92%
Delinquent Property Taxes	15,150	10,000		(3,999)	(13,999)	-139.99%
Intergovernmental	161,964,466	173,860,019	173,860,019	169,692,044	(4,167,975)	-2.40%
Miscellaneous	(836)			539,650	539,650	
Total Revenues	172,571,549	184,391,845	184,418,801	180,652,469	(3,739,376)	-2.03%
Expenditures						
<i>Operating Expenditures</i>						
Personnel	29,195,925	30,114,325	30,026,380	29,870,952	(243,373)	-0.81%
Operating & Maintenance	1,591,100	5,193,816	4,607,022	(265,118)	(5,458,934)	-105.10%
Charges for Services	142,352,074	151,890,270	153,509,243	152,243,652	353,382	0.23%
Governmental Services	553,881			255,000	255,000	
Capital	11,017	100,000	100,000	100,000	-	0.00%
Total Operating Expenditures	173,703,997	187,298,411	188,242,645	182,204,486	(5,093,925)	-2.72%
Other Financing Uses	257,000	250,487	250,487	-	-	
Total Expenditures	173,960,997	187,548,898	188,493,132	182,204,486	(5,344,412)	-2.85%
Excess (Deficiency)	(1,389,448)	(3,157,053)	(4,074,331)	(1,552,017)	1,605,036	-50.84%
Ending Fund Balance	16,111,921	12,954,868	12,037,590	10,485,573	(2,469,295)	-19.06%



Contingent Fund (TABOR Reserve): This fund was established in response to the passage of the TABOR amendment, which requires each local government to set aside emergency reserves equal to 3.0% or more of its fiscal year spending. The ending fund balance for 2011 was \$5.5 million. **GASB statement 54 requires the County to collapse the remaining funds into the general fund. This has the impact of closing out the contingency fund, as shown by the 2012 zero balance; and has the impact of increasing the general fund (2012) by the same amount.**

Contingent Fund						
	2010 Actual	2011 Budget	2011 Est. Actual	2012 Budget	\$ Variance budget	% Variance budget
Beginning Fund Balance	5,349,069	5,578,956	5,578,956	-	(5,578,956)	-100.00%
Revenue						
Other Finance Sources	229,887				-	
Total Revenues	229,887	-	-	-	-	#DIV/0!
Expenditures						
Operating Expenditures						
Charges for Services		4,953,627			(4,953,627)	-100.00%
Total Operating Expenditures	-	4,953,627	-	-	(4,953,627)	-100.00%
Other Financing Uses		395,442	5,578,956	-	-	
Total Expenditures	-	5,349,069	5,578,956	-	(5,349,069)	-100.00%
Excess (Deficiency)	229,887	(5,349,069)	(5,578,956)	-	5,349,069	-100.00%
Ending Fund Balance	5,578,956	229,887	-	-	(229,887)	-100.00%

This Fund is Closed as of 1/1/12



Developmentally Disabled Fund: The 2012 adopted budget shows an increase in fund balance of \$7,888 compared to the 2011 budget. Most of the anticipated property taxes were appropriated to organizations in the county who help developmentally disabled citizens. In 2012, the fund will spend \$1.1 million to support local agencies such as the Children’s Outreach Project and North Metro Community Services. The remaining fund balance of \$151,395 will be used in the future to pay for developmentally disabled services for citizens.

Developmentally Disabled Fund						
	2010 Actual	2011 Budget	2011 Est. Actual	2012 Budget	\$ Variance budget	% Variance budget
Beginning Fund Balance	165,484	162,395	162,395	143,507	(18,888)	-11.63%
Revenue						
Current Property Taxes	1,156,969	1,149,218	1,149,218	1,138,626	(10,592)	-0.92%
Delinquent Property Taxes	1,648	800	(6,461)	(1,371)	(2,171)	-271.38%
Total Revenues	1,158,617	1,150,018	1,142,757	1,137,255	(12,763)	-1.11%
Expenditures						
<i>Operating Expenditures</i>						
Charges for Services	17,360	17,299	17,299	17,124	(175)	-1.01%
Governmental Services	1,144,346	1,144,346	1,144,346	1,112,243	(32,103)	-2.81%
Total Operating Expenditures	1,161,706	1,161,645	1,161,645	1,129,367	(32,278)	-2.78%
Other Financing Uses		-	-	-	-	
Total Expenditures	1,161,706	1,161,645	1,161,645	1,129,367	(32,278)	-2.78%
Excess (Deficiency)	(3,089)	(11,627)	(18,888)	7,888	19,515	167.84%
Ending Fund Balance	162,395	150,768	143,507	151,395	627	0.42%



Open Space Fund: The 2011 budgeted ending fund balance is \$1.5 million. The county commissioners have allocated the money in this fund to make future open space purchases at their discretion. **GASB statement 54 allows the county to collapse the remaining funds into the general fund. This has the impact of closing out the contingency fund, as shown by the 2012 zero balance; and has the impact of increasing the general fund (2012) by the same amount. GASB statement 54 applies to both the contingency fund and the open space fund.**

Open Space Fund						
	2010 Actual	2011 Budget	2011 Est. Actual	2012 Budget	\$ Variance budget	% Variance budget
Beginning Fund Balance	1,440,903	1,482,798	1,482,798	-	(1,482,798)	-100.00%
Revenue						
Interest & Investments	2,615	2,500	1,605	-	(2,500)	-100.00%
Miscellaneous	39,281	45,000	42,323	-	(45,000)	-100.00%
Total Revenues	41,896	47,500	43,928	-	(47,500)	-100.00%
Expenditures						
Operating Expenditures	<i>This Fund is Closed as of 1/1/12</i>					
Total Operating Expenditures	-	-	-	-	-	-
Other Financing Uses		-	1,526,726	-	-	-
Total Expenditures	-	-	1,526,726	-	-	#DIV/0!
Excess (Deficiency)	41,896	47,500	(1,482,798)	-	(47,500)	-100.00%
Ending Fund Balance	1,482,799	1,530,298	-	-	(1,530,298)	-100.00%



Open Space Sales Tax Fund: This fund was created to receipt in sales tax revenues and distribute funds out to the cities. Appropriations may be budgeted higher than planned revenue due to the timing of the grants, which are applied for and awarded when the project starts or is in planning stages and are paid when the project is completed. The remaining fund balance at the end of 2012 is budgeted to be \$26.0 million. The spend down of \$661,483 is for planned open space sales tax grants in 2012.

	Open Space Sales Tax Fund				\$ Variance budget	% Variance budget
	2010 Actual	2011 Budget	2011 Est. Actual	2012 Budget		
Beginning Fund Balance	24,891,745	26,829,259	26,829,259	26,734,658	(94,601)	-0.35%
Revenue						
Sales Taxes	9,694,997	9,528,948	10,291,264	10,185,324	656,376	6.89%
Interest & Investments	57,982	52,000	35,625	42,132	(9,868)	-18.98%
Miscellaneous	38,149				-	
Total Revenues	9,791,128	9,580,948	10,326,889	10,227,456	646,508	6.75%
Expenditures						
<i>Operating Expenditures</i>						
Personnel	79,760	113,801	81,351	112,745	(1,056)	-0.93%
Operating & Maintenance	2,839	7,850	7,850	8,650	800	10.19%
Charges for Services	10,184	151,502	119,985	151,502	-	0.00%
Governmental Services	5,973,974	8,720,609	8,849,544	7,873,282	(847,327)	-9.72%
Capital					-	
Total Operating Expenditures	6,066,757	8,993,762	9,058,730	8,146,179	(847,583)	-9.42%
Other Financing Uses	1,786,857	1,487,760	1,362,760	2,742,760	1,255,000	84.36%
Total Expenditures	7,853,614	10,481,522	10,421,490	10,888,939	407,417	3.89%
Excess (Deficiency)	1,937,514	(900,574)	(94,601)	(661,483)	239,091	26.55%
Ending Fund Balance	26,829,259	25,928,685	26,734,658	26,073,175	144,490	0.56%



Conservation Trust Fund: This fund has an increase in its fund balance of \$141,634 for the 2012. The county budgeted several one-time projects using available funds in 2012. These projects include: the First Creek Crossing Trail; commercial mower replacement; portable restroom enclosure; and a diesel tractor/mower. County policy is that only prior year lottery proceeds (primary funding source) can be spent. The remaining fund balance will be used in the future to construct, maintain and improve park facilities and trail systems within the county or to purchase land.

Conservation Trust						
	2010 Actual	2011 Budget	2011 Est. Actual	2012 Budget	\$ Variance budget	% Variance budget
Beginning Fund Balance	1,369,421	1,499,795	1,499,795	1,273,060	(226,735)	-15.12%
Revenue						
Intergovernmental	567,395	592,000	639,388	631,476	39,476	6.67%
Interest & Investments	3,118	2,900	2,114	2,100	(800)	-27.59%
Other Finance Sources		195,000	195,000		(195,000)	-100.00%
Total Revenues	570,513	789,900	836,502	633,576	(156,324)	-19.79%
Expenditures						
<i>Operating Expenditures</i>						
Personnel	292,478	290,042	293,247	293,882	3,840	1.32%
Operating & Maintenance	37,283	19,800	16,856	20,000	200	1.01%
Charges for Services	110,377	20,200	17,584	20,000	(200)	-0.99%
Capital		735,550	735,550	158,060	(577,490)	-78.51%
Total Operating Expenditures	440,138	1,065,592	1,063,237	491,942	(573,650)	-53.83%
Other Financing Uses		-	-	-	-	
Total Expenditures	440,138	1,065,592	1,063,237	491,942	(573,650)	-53.83%
Excess (Deficiency)	130,375	(275,692)	(226,735)	141,634	417,326	151.37%
Ending Fund Balance	1,499,796	1,224,103	1,273,060	1,414,694	190,591	15.57%



Open Space Projects Fund: This fund is used to make major open space purchases from the county’s 30% distribution of open space sales tax dollars. Other revenues may also be deposited into the fund to purchase open space. There is a \$1.3 million decrease in fund balance budgeted for 2012 due to planned/proposed projects in 2012.

	Open Space Projects Fund				\$ Variance budget	% Variance budget
	2010 Actual	2011 Budget	2011 Est. Actual	2012 Budget		
Beginning Fund Balance	2,568,054	1,713,107	1,713,107	1,928,907	215,800	12.60%
Revenue						
Intergovernmental	849,000	1,152,000	2,054,000	325,000	(827,000)	-71.79%
Interest & Investments	3,967	4,500	2,167	2,500	(2,000)	-44.44%
Miscellaneous	477,960	83,500	100,395	99,500	16,000	19.16%
Other Finance Sources	3,208,857	1,242,760	1,242,760	1,242,760	-	0.00%
Total Revenues	4,539,784	2,482,760	3,399,322	1,669,760	(813,000)	-32.75%
Expenditures						
<i>Operating Expenditures</i>						
Personnel				9,540	9,540	
Operating & Maintenance				5,000	5,000	
Charges for Services	94,554	66,000	61,024	61,000	(5,000)	-7.58%
Capital	5,150,177	2,220,498	2,220,498	2,944,500	724,002	32.61%
Total Operating Expenditures	5,244,731	2,286,498	2,281,522	3,020,040	733,542	32.08%
Other Financing Uses	150,000	902,000	902,000	-	-	
Total Expenditures	5,394,731	3,188,498	3,183,522	3,020,040	(168,458)	-5.28%
Excess (Deficiency)	(854,947)	(705,738)	215,800	(1,350,280)	(644,542)	-91.33%
Ending Fund Balance	1,713,107	1,007,369	1,928,907	578,627	(428,742)	-42.56%



Waste Management Fund: The fund balance of \$3.7 million will be used to monitor various waste sites located in the county. The budgeted spend down is primarily for Contingency payments should they be needed to mitigate impacts of solid waste and hazardous waste programs in the County.

	Waste Management Fund			2012 Budget	\$ Variance budget	% Variance budget
	2010 Actual	2011 Budget	2011 Est. Actual			
Beginning Fund Balance	3,960,061	4,154,101	4,154,101	4,043,761	(110,340)	-2.66%
Revenue						
Charges for Services	393,405	260,000	384,038	210,000	(50,000)	-19.23%
Total Revenues	393,405	260,000	384,038	210,000	(50,000)	-19.23%
Expenditures						
<i>Operating Expenditures</i>						
Personnel	57,384	58,731	58,731	59,521	790	1.35%
Operating & Maintenance	3,870	10,000	10,000	10,000	-	0.00%
Charges for Services	138,110	420,647	425,647	420,647	-	0.00%
Total Operating Expenditures	199,364	489,378	494,378	490,168	790	0.16%
Other Financing Uses		-	-	-	-	
Total Expenditures	199,364	489,378	494,378	490,168	790	0.16%
Excess (Deficiency)	194,041	(229,378)	(110,340)	(280,168)	(50,790)	22.14%
Ending Fund Balance	4,154,102	3,924,723	4,043,761	3,763,593	(161,130)	-4.11%



DIA Noise Mitigation Fund: The adopted 2012 budget projects an ending fund balance of \$1.3 million. Any remaining fund balance at the end of 2012 will be added to the 2013 budget through the supplemental process. These funds are used to mitigate noise impacts from Denver International Airport on citizens in the county. The spend down of \$43,200 in Fund Balance is for expenses not budgeted in 2011.

DIA Mitigation Fund						
	2010 Actual	2011 Budget	2011 Est. Actual	2012 Budget	\$ Variance budget	% Variance budget
Beginning Fund Balance	1,447,957	1,429,111	1,429,111	1,385,833	(43,278)	-3.03%
Revenue						
Interest & Investments	3,144	3,000	1,722	1,800	(1,200)	-40.00%
Total Revenues	3,144	3,000	1,722	1,800	(1,200)	-40.00%
Expenditures						
<i>Operating Expenditures</i>						
Charges for Services	21,990	45,000	45,000	45,000	-	0.00%
Total Operating Expenditures	21,990	45,000	45,000	45,000	-	0.00%
Other Financing Uses		-	-	-	-	
Total Expenditures	21,990	45,000	45,000	45,000	-	0.00%
Excess (Deficiency)	(18,846)	(42,000)	(43,278)	(43,200)	(1,200)	2.86%
Ending Fund Balance	1,429,111	1,387,111	1,385,833	1,342,633	(44,478)	-3.21%



Community Development Block Grant (CDBG), Head Start, Other Human Services, Community Service Block Grant (CSBG), and Adams County Workforce and Business Center, Funds: These special revenue funds, created to account for federal grants, do not as a rule, accumulate fund balances. Therefore, year-end fund balances are generally budgeted at \$0. The only exception is the Other Human Services Fund.

Community Development Block Grant Fund						
	2010 Actual	2011 Budget	2011 Est. Actual	2012 Budget	\$ Variance budget	% Variance budget
Beginning Fund Balance	535	1,127	1,127	1,127	-	0.00%
Revenue						
Intergovernmental	6,908,889	4,999,118	4,999,118	4,790,787	(208,331)	-4.17%
Miscellaneous	303,181	157,500	157,500	157,500	-	0.00%
Total Revenues	7,212,070	5,156,618	5,156,618	4,948,287	(208,331)	-4.04%
Expenditures						
<i>Operating Expenditures</i>						
Personnel	425,379	490,453	490,453	460,742	(29,711)	-6.06%
Operating & Maintenance	15,402	28,272	28,272	35,394	7,122	25.19%
Charges for Services	57,236	67,465	67,465	67,465	-	0.00%
Governmental Services	6,714,052	4,570,428	4,570,428	4,385,813	(184,615)	-4.04%
Total Operating Expenditures	7,212,069	5,156,618	5,156,618	4,949,414	(207,204)	-4.02%
Other Financing Uses		-	-	-	-	
Total Expenditures	7,212,069	5,156,618	5,156,618	4,949,414	(207,204)	-4.02%
Excess (Deficiency)	1	-	-	(1,127)	(1,127)	#DIV/0!
Ending Fund Balance	536	1,127	1,127	-	(1,127)	-100.00%



	Headstart Fund				\$ Variance budget	% Variance budget
	2010 Actual	2011 Budget	2011 Est. Actual	2012 Budget		
Beginning Fund Balance	-				-	
Revenue						
Intergovernmental	4,459,076	4,622,466	4,622,466	4,393,480	(228,986)	-4.95%
Miscellaneous	56,267	36,803	36,803	101,000	64,197	174.43%
Other Finance Sources	50,000	50,000	50,000		(50,000)	-100.00%
Total Revenues	4,565,343	4,709,269	4,709,269	4,494,480	(214,789)	-4.56%
Expenditures						
<i>Operating Expenditures</i>						
Personnel	3,175,277	3,322,924	3,322,924	3,184,970	(137,954)	-4.15%
Operating & Maintenance	386,268	460,187	460,187	417,425	(42,762)	-9.29%
Charges for Services	950,062	926,158	926,158	892,085	(34,073)	-3.68%
Capital	53,737				-	#DIV/0!
Total Operating Expenditures	4,565,344	4,709,269	4,709,269	4,494,480	(214,789)	-4.56%
Other Financing Uses		-	-	-	-	
Total Expenditures	4,565,344	4,709,269	4,709,269	4,494,480	(214,789)	-4.56%
Excess (Deficiency)	-	-	-	-	-	
Ending Fund Balance	-	-	-	-	-	

	Community Services Block Grant Fund				\$ Variance budget	% Variance budget
	2010 Actual	2011 Budget	2011 Est. Actual	2012 Budget		
Beginning Fund Balance					-	
Revenue						
Intergovernmental	1,375,043	528,333	528,333	416,133	(112,200)	-21.24%
Total Revenues	1,375,043	528,333	528,333	416,133	(112,200)	-21.24%
Expenditures						
<i>Operating Expenditures</i>						
Personnel	206,717	215,977	215,977	203,307	(12,670)	-5.87%
Operating & Maintenance	233,515	142,570	142,570	133,570	(9,000)	-6.31%
Charges for Services	60,641	79,786	79,786	22,436	(57,350)	-71.88%
Governmental Services	782,292	90,000	90,000	56,820	(33,180)	-36.87%
Capital	92,556				-	
Total Operating Expenditures	1,375,721	528,333	528,333	416,133	(112,200)	-21.24%
Other Financing Uses		-	-	-	-	
Total Expenditures	1,375,721	528,333	528,333	416,133	(112,200)	-21.24%
Excess (Deficiency)	(678)	-	-	-	-	
Ending Fund Balance	(678)	-	-	-	-	



Workforce Business Center Fund						
	2010 Actual	2011 Budget	2011 Est. Actual	2012 Budget	\$ Variance budget	% Variance budget
Beginning Fund Balance		116,553	116,553	116,553	-	0.00%
Revenue						
Intergovernmental	8,378,659	7,351,392	7,351,392	6,481,894	(869,498)	-11.83%
Total Revenues	8,378,659	7,351,392	7,351,392	6,481,894	(869,498)	-11.83%
Expenditures						
<i>Operating Expenditures</i>						
Personnel	4,038,210	3,871,860	3,871,860	3,396,806	(475,054)	-12.27%
Operating & Maintenance	210,505	188,396	188,396	201,618	13,222	7.02%
Charges for Services	4,019,283	1,693,836	1,693,836	1,726,238	32,402	1.91%
Governmental Services		1,597,300	1,597,300	1,157,232	(440,068)	-27.55%
Total Operating Expenditures	8,267,998	7,351,392	7,351,392	6,481,894	(869,498)	-11.83%
Other Financing Uses		-	-	-	-	
Total Expenditures	8,267,998	7,351,392	7,351,392	6,481,894	(869,498)	-11.83%
Excess (Deficiency)	110,661	-	-	-	-	
Ending Fund Balance	110,661	116,553	116,553	116,553	-	0.00%

Other Human Services Fund: Fund balance is intended to pay for additional human services projects or programs not covered by the Human Services Department.

Other Human Services Fund						
	2010 Actual	2011 Budget	2011 Est. Actual	2012 Budget	\$ Variance budget	% Variance budget
Beginning Fund Balance	11,315	29,782	29,782	29,782	-	0.00%
Revenue						
Intergovernmental	112,808	191,808	191,808	55,000	(136,808)	-71.33%
Miscellaneous	2,252	3,000	3,000	265,292	262,292	8743.07%
Other Finance Sources	123,000	137,292	137,292		(137,292)	-100.00%
Total Revenues	238,060	332,100	332,100	320,292	(11,808)	-3.56%
Expenditures						
<i>Operating Expenditures</i>						
Personnel	82,137	175,395	175,395	154,319	(21,076)	-12.02%
Operating & Maintenance	67,233	118,678	118,678	113,083	(5,595)	-4.71%
Charges for Services	37,869	38,027	38,027	37,654	(373)	-0.98%
Capital	32,355				-	#DIV/0!
Total Operating Expenditures	219,594	332,100	332,100	305,056	(27,044)	-8.14%
Other Financing Uses		-	-	-	-	
Total Expenditures	219,594	332,100	332,100	305,056	(27,044)	-8.14%
Excess (Deficiency)	18,466	-	-	15,236	15,236	
Ending Fund Balance	29,781	29,782	29,782	45,018	15,236	51.16%



Proprietary Funds – consolidated: The change in net working capital from 2011 estimated actual totals to the 2012 budget is related to the combined outcome of total revenues and total expenditures.

	Consolidated - Proprietary Funds				\$ Variance budget	% Variance budget
	2010 Actual	2011 Budget	2011 Est. Actual	2012 Budget		
Revenue						
Charges for Services	17,803,785	17,952,868	17,254,613	18,640,544	687,676	3.83%
Fines & Forfeitures	-	-	-	-	-	#DIV/0!
Interest & Investments	7,375	6,000	4,651	3,000	(3,000)	-50.00%
Miscellaneous	9,142,055	8,739,692	8,136,181	7,557,217	(1,182,475)	-13.53%
Gain (Loss) - Sale	367,270	300,000	300,000	300,000	-	0.00%
Total Revenues	27,320,485	26,998,560	25,695,445	26,500,761	(497,799)	-1.84%
Expenditures						
<i>Operating Expenditures</i>						
Personnel	1,663,770	1,597,560	1,599,145	1,622,787	25,227	1.58%
Operating & Maintenance	2,876,838	3,251,640	3,274,152	3,082,683	(168,957)	-5.20%
Charges for Services	18,800,072	18,252,836	17,668,441	17,919,493	(333,343)	-1.83%
Debt Service	-	-	-	-	-	#DIV/0!
Governmental Services	-	-	-	-	-	#DIV/0!
Capital	-	4,830,296	4,830,296	3,464,600	(1,365,696)	-28.27%
Total Operating Expenditures	23,340,680	27,932,332	27,372,034	26,089,563	(1,842,769)	-6.60%
Other Financing Uses	340,000	960,943	351,200	340,000	-	
Total Expenditures	23,680,680	28,893,275	27,723,234	26,429,563	(2,463,712)	-8.53%
Net Working Capital	26,565,548	24,670,833	24,537,759	24,608,957	(61,876)	-0.25%



Golf Course Fund: The golf course fund currently has a projected working capital of \$3.2 million. Net working capital for the 2012 budget indicates a decrease of \$105,080 during 2012. The decrease is a result of the combination of total 2012 revenues and total 2012 expenditures. The Golf Course Fund makes an annual contribution to the General Fund of \$340,000.

	Golf Course Fund (Enterprise)				\$ Variance budget	% Variance budget
	2010 Actual	2011 Budget	2011 Est. Actual	2012 Budget		
Revenue						
Charges for Services	2,632,565	2,705,500	2,654,935	2,705,500	-	0.00%
Interest & Investments	7,375	6,000	4,651	3,000	(3,000)	-50.00%
Miscellaneous	187,889	185,000	140,697	185,000	-	0.00%
Total Revenues	2,827,829	2,896,500	2,800,283	2,893,500	(3,000)	-0.10%
Expenditures						
<i>Operating Expenditures</i>						
Operating & Maintenance	338,300	360,600	378,297	403,600	43,000	11.92%
Charges for Services	2,054,229	1,846,680	1,887,005	1,859,380	12,700	0.69%
Capital		200,500	200,500	395,600	195,100	97.31%
Total Operating Expenditures	2,392,529	2,407,780	2,465,802	2,658,580	250,800	10.42%
Other Financing Uses	340,000	340,000	340,000	340,000	-	
Total Expenditures	2,732,529	2,747,780	2,805,802	2,998,580	250,800	9.13%
Excess (Deficiency)	95,300	148,720	(5,519)	(105,080)	(253,800)	-170.66%
Net Working Capital	3,350,097	3,498,817	3,344,578	3,239,498	(259,319)	-7.41%



Fleet Management Fund: The 2012 budgeted increase in retained earnings is \$173,923. Retained earnings are designated for the future replacement of the county’s fleet. Other transfers in from the general and road and bridge funds are used to offset non-recovered inflation costs of replacement vehicles. The projected working capital at the end of 2012 is \$12.4 million. A spend down does not occur in this fund every year; some years the amount and cost of the equipment replaced is higher than in other years. The revenues coming into the fund are designed to cover the cost of maintaining and replacing equipment over the long run.

	Fleet Management Fund (Internal Service)				\$ Variance budget	% Variance budget
	2010 Actual	2011 Budget	2011 Est. Actual	2012 Budget		
Revenue						
Miscellaneous	8,637,041	8,554,692	7,953,795	7,372,217	(1,182,475)	-13.82%
Gain (Loss) - Sale	367,270	300,000	300,000	300,000	-	0.00%
Total Revenues	9,004,311	8,854,692	8,253,795	7,672,217	(1,182,475)	-13.35%
Expenditures						
<i>Operating Expenditures</i>						
Personnel	1,506,844	1,421,673	1,423,259	1,440,005	18,332	1.29%
Operating & Maintenance	2,534,921	2,885,610	2,890,219	2,676,333	(209,277)	-7.25%
Charges for Services	3,236,262	417,134	334,874	312,956	(104,178)	-24.97%
Capital		4,629,796	4,629,796	3,069,000	(1,560,796)	-33.71%
Total Operating Expenditures	7,278,027	9,354,213	9,278,148	7,498,294	(1,855,919)	-19.84%
Other Financing Uses		620,943	11,200		-	
Total Expenditures	7,278,027	9,975,156	9,289,348	7,498,294	(2,476,862)	-24.83%
Excess (Deficiency)	1,726,284	(1,120,464)	(1,035,553)	173,923	1,294,387	-115.52%
Net Working Capital	13,292,725	12,172,261	12,257,172	12,431,095	258,834	2.13%

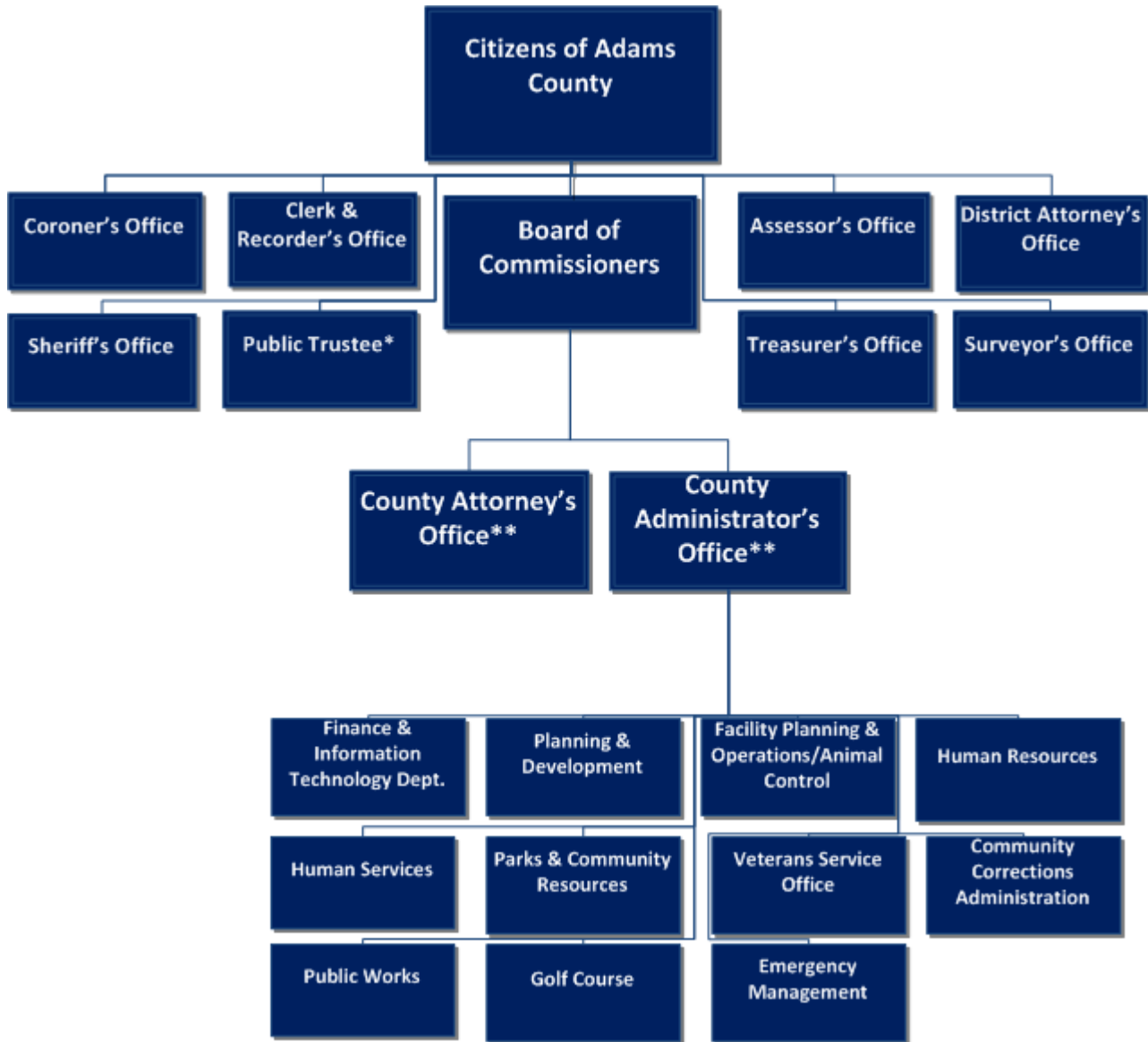


Insurance Fund: In the insurance fund, year-end balance is reserved for liabilities resulting from health, unemployment, workers' compensation, and property or casualty insurance claims. The fund has an estimated net working capital of \$8.9 million budgeted at year end.

	Insurance Fund (Internal Service)				\$ Variance budget	% Variance budget
	2010 Actual	2011 Budget	2011 Est. Actual	2012 Budget		
Revenue						
Charges for Services	15,171,220	15,247,368	14,599,678	15,935,044	687,676	4.51%
Miscellaneous	317,125		41,689		-	#DIV/0!
Total Revenues	15,488,345	15,247,368	14,641,367	15,935,044	687,676	4.51%
Expenditures						
<i>Operating Expenditures</i>						
Personnel	156,926	175,887	175,886	182,782	6,895	3.92%
Operating & Maintenance	3,617	5,430	5,636	2,750	(2,680)	-49.36%
Charges for Services	13,509,581	15,989,022	15,446,562	15,747,157	(241,865)	-1.51%
Total Operating Expenditures	13,670,124	16,170,339	15,628,084	15,932,689	(237,650)	-1.47%
Other Financing Uses					-	
Total Expenditures	13,670,124	16,170,339	15,628,084	15,932,689	(237,650)	-1.47%
Excess (Deficiency)	1,818,221	(922,971)	(986,717)	2,355	925,326	100.26%
Net Working Capital	9,922,726	8,999,755	8,936,009	8,938,364	(61,391)	-0.68%



Adams County Government – General Fund



* Appointed by Governor

** Appointed by County Commissioners

Fund Category Description

The general fund is the major operational expenditure and revenue fund of the county and accounts for all financial resources that are not properly budgeted for in other funds. Ordinary operations of the county such as county administration, public safety, culture and recreation, and other activities financed from taxes and general revenues are reflected in this fund. The operational activities of all the departments and other activities in the general fund are classified into the following broad categories:



Conservation of Natural Resources

CSU Cooperative Extension

Culture & Recreation

Adams County Fair & Rodeo
Parks & Community Resources Department

Economic Opportunity

CSU Cooperative Extension

General Government

Admin/Organizational Support
Assessor's Office
Board of County Commissioners
Clerk & Recorder's Office
Community Transit
County Administrator's Office
County Attorney's Office
Criminal Justice Committee
District Attorney's Office
Economic Development
Economic Incentives
Facility Planning & Operations
Finance & Information Technology Department
Human Resources Department
Planning & Development Department
Public Trustee's Office
Surveyor's Office
Treasurer's Office
Veterans Service Office

Health & Welfare

Tri-County Health Department

Public Safety

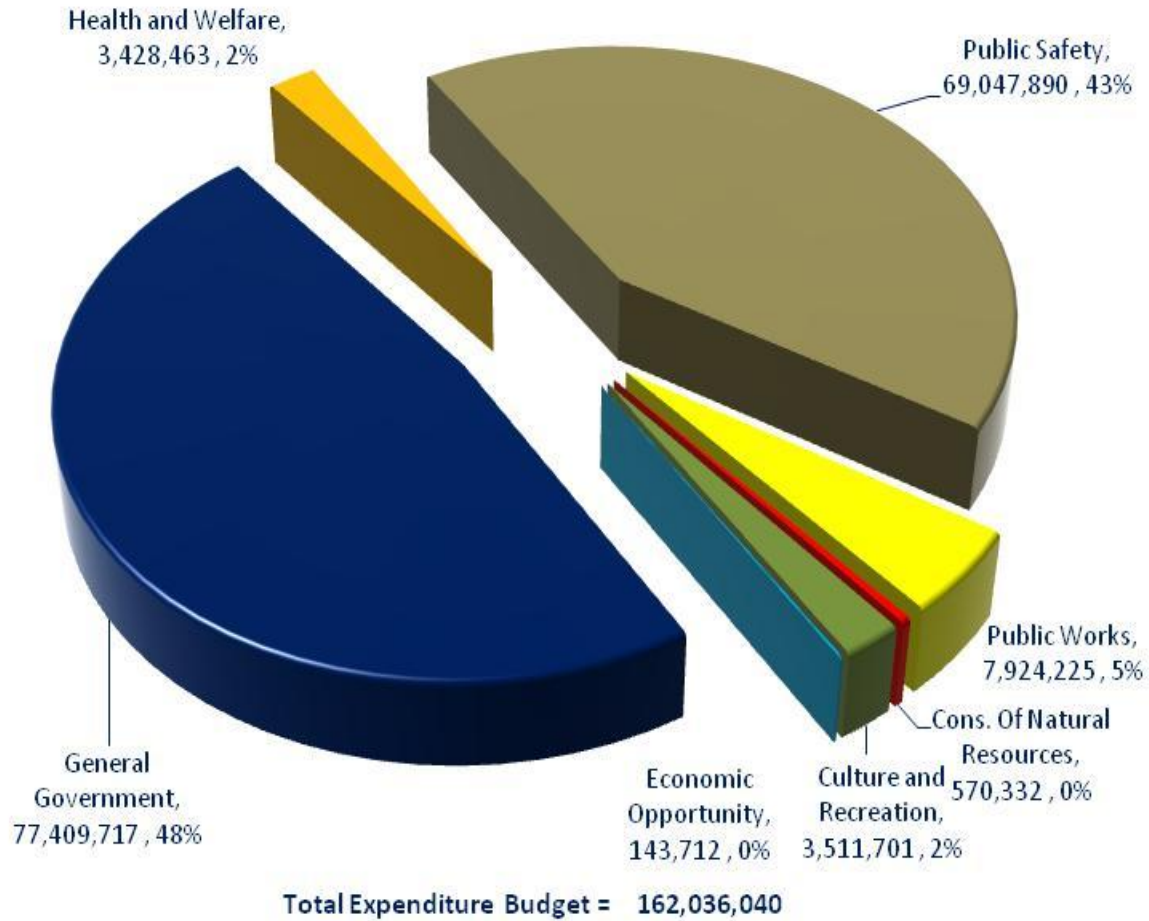
Animal Shelter/Adoption Center
Community Corrections Administration
Coroner's Office
Emergency Management
Sheriff's Office - Corrections
Sheriff's Office - Field/Administration
Sheriff's Office - Special Funds

Public Works

Public Works Department



Graph 17: 2012 General Fund Budget - Expenditures

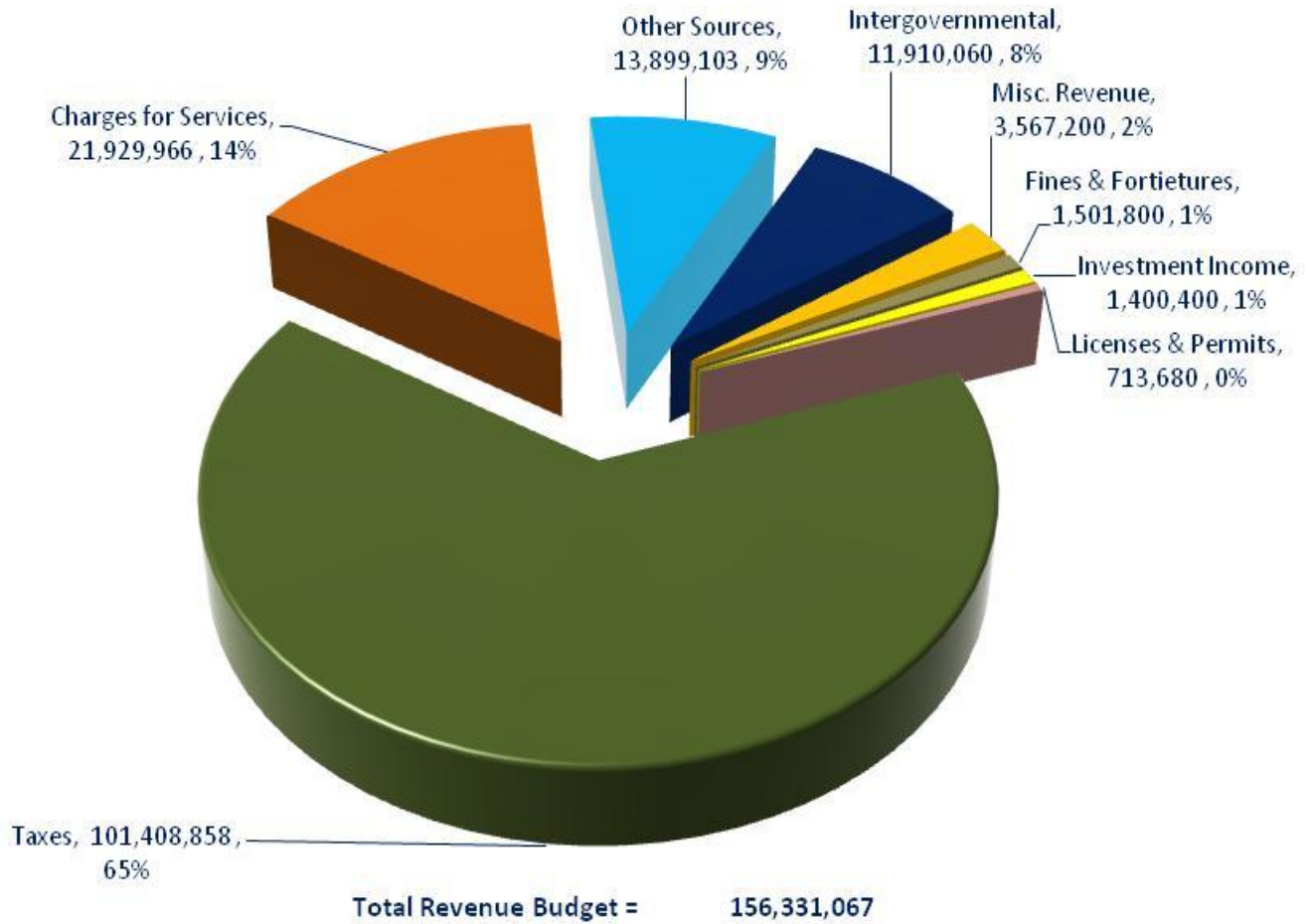


Indexed by Rank; Small to Large

Economic Opportunity	143,712
Cons. Of Natural Resources	570,332
Health and Welfare	3,428,463
Culture and Recreation	3,511,701
Public Works	7,924,225
Public Safety	69,047,890
General Government	77,409,717
Total	162,036,040



Graph 18: 2012 General Fund Budget - Revenue



Indexed by Rank; Large to Small

Taxes	101,408,858
Charges for Services	21,929,966
Other Sources	13,899,103
Intergovernmental	11,910,060
Misc. Revenue	3,567,200
Fines & Forfeitures	1,501,800
Investment Income	1,400,400
Licenses & Permits	713,680
Total	156,331,067



Table 17: 2012 REVENUE; General Fund Budget in Detail; 2010 – 2012

	2010 Actual	2011 Budget	2011 Est	2012 Budget	\$ Incr/Decr	% Change
Beg Fund Bal	104,432,451	104,786,355	104,786,355	109,961,503	5,175,148	4.94%
Taxes	103,320,905	102,777,548	102,876,977	101,408,858	(1,368,690)	-1.33%
Licenses & Permits	1,037,188	808,638	809,885	713,680	(94,958)	-11.74%
Intergovernmental	9,360,276	8,997,486	8,964,992	11,910,060	2,912,574	32.37%
Charges for Services	20,499,482	20,040,717	19,936,266	21,929,966	1,889,249	9.43%
Fines & Forfeitures	1,345,690	956,800	1,544,485	1,501,800	545,000	56.96%
Investment Income	2,871,992	2,350,400	2,443,839	1,400,400	(950,000)	-40.42%
Misc. Revenue	6,646,110	3,224,501	3,434,411	3,567,200	342,699	10.63%
Other Sources	9,188,357	14,479,768	20,773,281	13,899,103	(580,665)	-4.01%
Total Revenue	154,270,000	153,635,858	160,784,136	156,331,067	(4,453,069)	-2.77%

Table 18: 2012 EXPENDITURES; General Fund Budget in Detail; 2010 – 2012

	2010 Actual	2011 Budget	2011 Est	2012 Budget	\$ Incr/Decr	% Change
Expenditures						
Cons. Of Natural Resources						
CSU Extension	551,576	631,068	476,070	570,332	(60,736)	-9.62%
Cons. Of Natural Resources	551,576	631,068	476,070	570,332	(60,736)	-9.62%
Culture and Recreation						
County Fair	449,809	493,788	450,560	481,183	(12,605)	-2.55%
Parks & Comm. Resources	3,514,772	5,429,442	3,729,567	3,030,518	(2,398,924)	-44.18%
Culture and Recreation	3,964,581	5,923,230	4,180,127	3,511,701	(2,411,529)	-40.71%
Economic Opportunity						
CSU Extension	93,928	133,960	111,347	143,712	9,752	7.28%
Economic Opportunity	93,928	133,960	111,347	143,712	9,752	7.28%

**General Government**

County Administrator	658,580	1,031,313	864,325	1,028,859	(2,454)	-0.24%
County Attorney	3,184,250	3,564,124	3,291,882	3,574,299	10,175	0.29%
Finance	2,475,844	2,945,653	2,299,332	2,904,884	(40,769)	-1.38%
Facility Planning & Operations	7,112,279	9,151,218	7,259,280	8,998,660	(152,558)	-1.67%
Community & Economic Opp.	-	-	-	-	-	-
Human Resources	1,882,608	1,808,352	1,433,324	1,740,152	(68,200)	-3.77%
17th Judicial District	323,798	317,747	105,851	106,409	(211,338)	-66.51%
Planning & Development	1,126,182	1,373,731	1,082,368	1,467,823	94,092	6.85%
Information Technology	4,752,430	8,329,365	5,772,609	6,817,637	(1,511,728)	-18.15%
Telecommunications	1,425,581	1,455,590	1,246,771	1,527,879	72,289	4.97%
Community Transit	532,173	507,000	418,868	530,540	23,540	4.64%
Veterans Service Office	61,804	62,081	56,431	59,409	(2,672)	-4.30%
Assessor	3,572,710	3,850,767	3,285,264	3,797,819	(52,948)	-1.37%
County Commissioners	733,304	740,222	735,146	633,063	(107,159)	-14.48%
Clerk & Recorder	6,414,323	6,740,594	5,538,028	6,915,990	175,396	2.60%
Surveyor	15,876	16,266	15,892	16,549	283	1.74%
District Attorney	14,256,394	15,038,661	13,807,787	14,907,443	(131,218)	-0.87%
Public Trustee	630,830	-	41,624	606,889	606,889	
Treasurer	1,268,574	1,373,550	1,258,881	1,655,032	281,482	20.49%
Economic Development Center	598,064	571,761	571,761	554,608	(17,153)	-3.00%
Economic Incentives	567,716	600,000	479,648	600,000	-	0.00%
Admin/Organization Support	17,876,316	20,267,203	18,661,447	18,965,773	(1,301,430)	-6.42%
General Government	69,469,636	79,745,198	68,226,519	77,409,717	(2,335,481)	-2.93%

Health and Welfare

Human Service Agency Grants	-	-	-	170,200	170,200	
Tri-County Health Dept.	3,398,031	3,244,279	3,244,279	3,258,263	13,984	0.43%

Health and Welfare	3,398,031	3,244,279	3,244,279	3,428,463	184,184	5.68%
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Public Safety

Animal Shelter/Adoption Center	1,746,818	1,888,514	1,665,059	1,780,855	(107,659)	-5.70%
Community Corrections	5,635,778	5,818,423	4,821,803	5,928,529	110,106	1.89%
Facility Planning & Operations	2,002,981	4,294,605	2,777,359	2,053,477	(2,241,128)	-52.18%
Parks & Comm. Resources	271,480	284,515	260,219	283,098	(1,417)	-0.50%
Coroner	1,414,121	1,599,277	1,461,267	1,595,017	(4,260)	-0.27%
Emergency Management	335,092	322,139	279,744	373,585	51,446	15.97%
Sheriff - Correctional	30,433,250	31,172,492	28,916,817	30,748,420	(424,072)	-1.36%
Sheriff - Grants	13,660	176,184	139,351	-	(176,184)	-100.00%
Sheriff - Field/Admin.	24,355,897	25,413,486	23,540,030	24,952,488	(460,998)	-1.81%
Sheriff - Special Funds	927,463	1,395,467	923,121	1,332,421	(63,046)	-4.52%

Public Safety	67,136,540	72,365,102	64,784,770	69,047,890	(3,317,212)	-4.58%
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Public Works

Public Works - Code Enforce.	752,621	935,772	810,414	885,291	(50,481)	-5.39%
Public Works - Engineering	1,399,028	1,616,937	1,493,075	1,509,164	(107,773)	-6.67%
Public Works - C.I.P.	5,498,268	4,644,357	121,948	5,529,770	885,413	19.06%

Public Works	7,649,917	7,197,066	2,425,437	7,924,225	727,159	10.10%
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Transfers Out	1,651,887	-	-	-	-	0.00%
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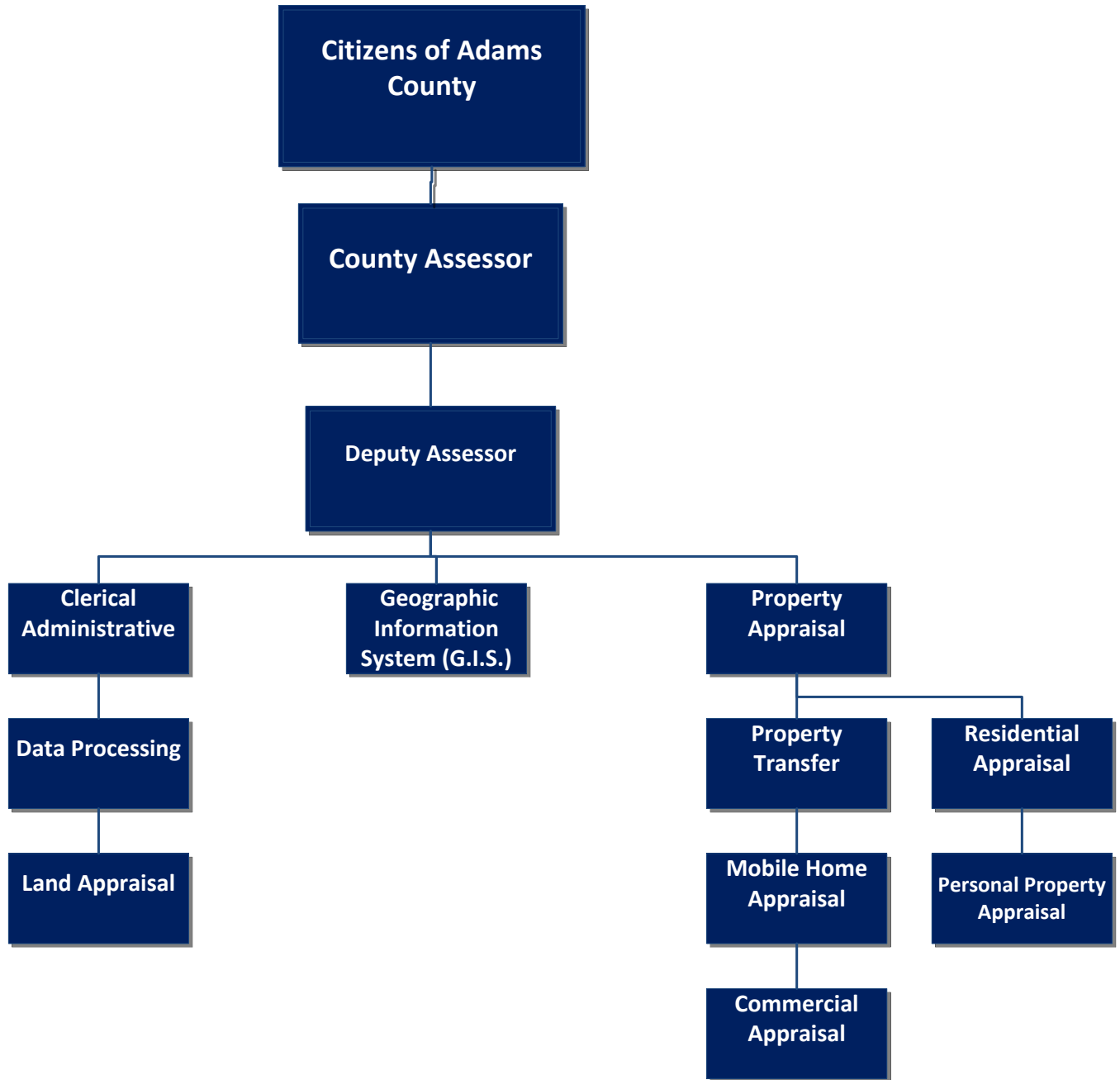
Total Expenditures	153,916,096	169,239,903	143,448,549	162,036,040	(7,203,863)	-4.26%
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Surplus/(Deficit)	353,904	(15,604,045)	17,335,587	(5,704,973)	(23,040,560)	-132.91%
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Ending Fund Balance	104,786,355	89,182,310	122,121,942	104,256,530	(17,865,412)	-14.63%
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Assessor's Office





Mission Statement

To administer the Adams County Assessor's Office in a manner that assures public confidence in our accuracy, productivity, and fairness to provide just and equalized valuations of all real and personal property.

Primary Services

The County Assessor is a constitutional officer elected for a four-year term. The primary duty of the Assessor is to discover, list and value all real and taxable personal property located in Adams County, pursuant to Article X, Section 3, of the Colorado Constitution and general laws enacted there under, and to, thereafter, determine the valuation for assessment purposes of all such property. Article X, Section 3, establishes four classes of property for assessment purposes and, in general terms, prescribes the manner in which their actual, as well as valuation for assessment, is to be determined.

Under the direction of the County Assessor, the office also performs the following referenced services:

- Maintenance of full, accurate, and complete maps.
- Respond to taxpayer issues and complaints.
- Compile an abstract of assessed values for all taxing authorities and the State of Colorado.
- Act as a repository for assessment information and data on all taxable and non-taxable real estate located within the county for use by individuals, county agencies, and other interested parties.

Long Term Goals

1. Provide fair and equitable values for all real and personal property through an automated valuation and administration system.
2. Total integration of geographic information, new construction permitting, abstract of assessment, tax authorities, levies, and other similar systems or program applications to operate and function as a single unit through the Computer Assisted Mass Appraisal System (CAMA) and the administrative system in the Assessor's office.
3. Provide assessment information through the CAMA and administrative system on an efficient and routine basis to taxpayers, county officials, county departments, and other interested or concerned citizens.

Current Year Objectives

- Continue the process of integrating the Geographic Information System (GIS) database, Statistical Package for the Social Sciences (SPSS), the county permitting system, and other related systems and/or application programs to the Computer Assisted Mass Appraisal (CAMA) and Administration systems. Goal #2
- Integrate the Multiple Listing Service data into the Assessor database. Goal #1
- Continue improvement of access via the Internet of Assessor data. Goal #3
- Insure compliance with the State Board of Equalization audit standards. Goal #1
- Continue implementation of the field appraisal devices with the addition of the GIS component. Goal #2
- Implementation and integration of the Pictometry system with the CAMA and GIS systems. Goal #2

2012 Budget Highlights

- \$35,000 was appropriated for computers and software in 2012.
- \$67,500 in revenue is budgeted for Assessor fees and copies, maps and plans charges.
- \$175,000 was budgeted for the gas and oil audit.



Activity/Performance Measures

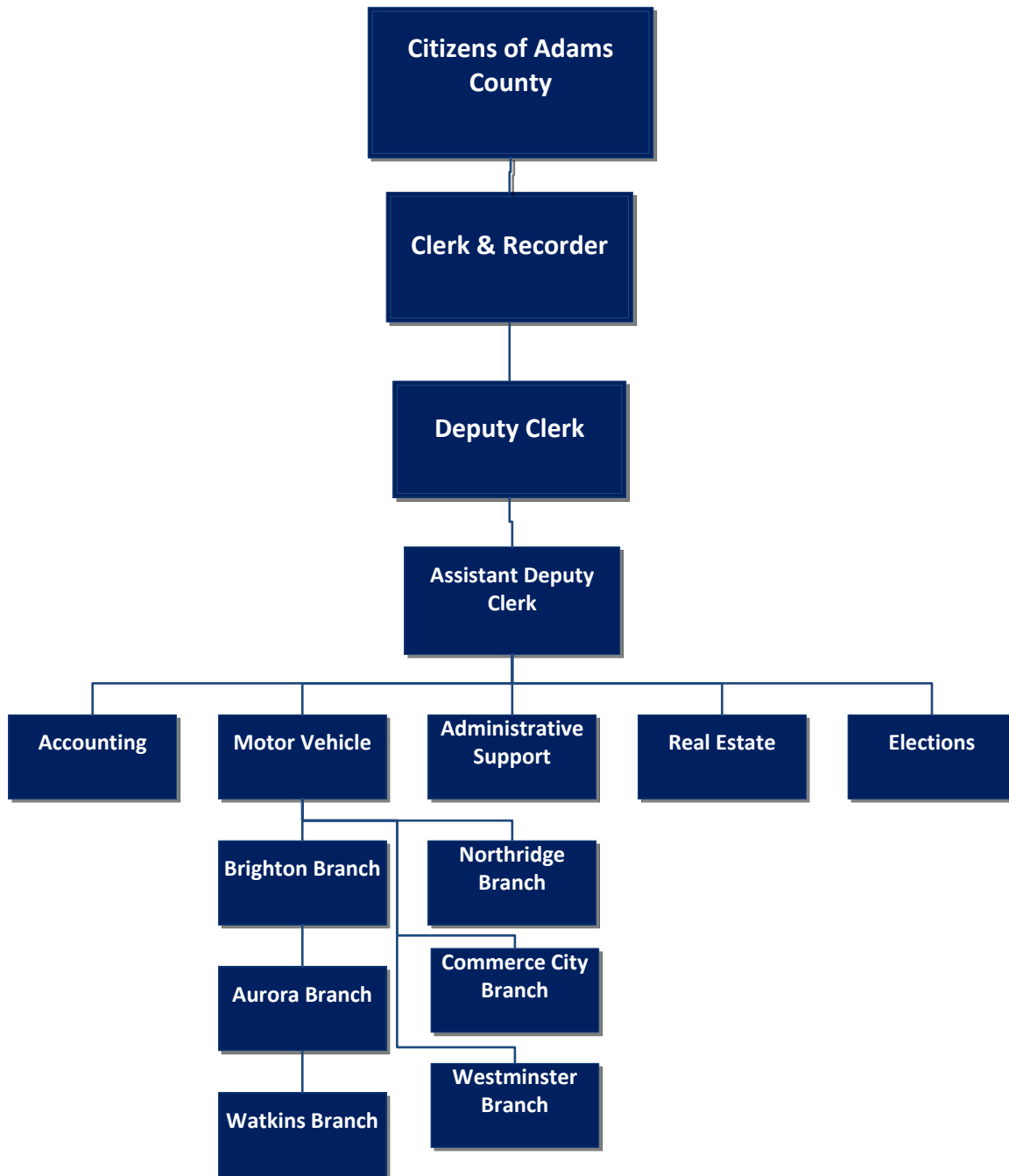
Description	2010 Estimate	2011 Estimate	2012 Budget
FTEs Per 10,000/Capita	1.02	1.01	1.01
Per Capita Spending	\$8.21	\$8.26	\$8.36
Number of Parcels Assessed	195,000	195,000	195,000
Number of Taxable Parcels Assessed	180,000	180,000	180,000
Taxpayers Protests	10,000	10,000	10,000
Protests/Taxable Parcel Assessed	18	18	18
Oil & Gas Production Wells	1,000	1,000	1,000
County Board of Equalization Cases	2,000	2,000	2,000
Parcels Assessed/FTE	4,333	4,333	4,333
Employees (FTE)	45	45	45

Revenue and Expenditure Summary

Account Type	2010 Actual	2011 Estimate	2012 Budget
Revenue			
Charges for Services	\$ 80,808	\$ 60,900	\$ 67,500
Total Revenue	\$ 80,808	\$ 60,900	\$ 67,500
Expenditures			
Personnel Services	\$ 3,109,097	\$ 2,888,342	\$ 3,142,484
Operating & Maintenance	\$ 64,544	\$ 48,895	\$ 86,550
Charges for Services	\$ 399,069	\$ 500,039	\$ 568,785
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 3,572,710	\$ 3,437,276	\$ 3,797,819



Clerk & Recorder's Office





Activity Description/Purpose

The Clerk & Recorder, an elected official of Adams County, serves the public as set forth in Colorado State Statutes. Through offices located across the county, the Clerk & Recorder's Office records documents, files maps, issues marriage licenses, registers voters, conducts elections, and prepares and issues motor vehicle titles and license plates.

Mission Statement

Real Estate:

Provide accurate and timely document recording and information to the residents and businesses of Adams County. Provide real estate research information and images to title companies, realtors and other related businesses. Issue marriage licenses, record real estate documents and maps, and provide e-recording capabilities.

Elections:

Provide accurate, courteous election service to the residents, electors, political parties, elected officials and candidates in Adams County. Manage the Adams County election processes in a professional, non-partisan manner according to law. Provide access to the election process to all eligible voters. Protect and maintain the integrity of the election process.

Motor Vehicle:

To provide prompt and accurate customer service while assisting the residents and businesses of Adams County with motor vehicle title, chattel mortgage and registration transactions; assuring compliance with all applicable statutes, rules and regulations; to distribute all applicable fees and taxes collected to the proper authorities. In addition, assist citizens in issuance of marriage licenses and voter registration.

Primary Services

Under the direction of the Adams County Clerk and Recorder, the office operates the following functional programs:

Real Estate and Recording:

- Real estate document recording, imaging, indexing and retrieval services.
- Recording, imaging, indexing and retrieval of maps, plats, planned unit developments (PUDs) and surveys.
- Issuance and recording of marriage licenses.
- Provide remote on-line access to document images and indexes for commercial users.
- Provide Internet access to document indexes.
- Provide Intranet access to document images and indexes for other Adams County Departments.
- Over-the-counter services to customers for inquiries, copies and recording.
- Supply information to state archives.
- Assist customers in searching public records.
- E-recording of real estate documents.

Elections:

- Election management and execution.
- Voter registration and information pursuant to the National Voters Registration Act and the Help America Vote Act (HAVA) per Federal mandates.



- Provide election assistance to local jurisdictions.
- Serve as the coordinated election official for major elections.
- Provide reports and statistical information to the public, press and other media.
- Train election personnel and election judges and provide voter education to the general public.
- Establish and maintain a countywide street locator file for all governmental entities and special districts.

Motor Vehicle:

- Act as agent of the Colorado Department of Revenue for all motor vehicle transactions.
- Assure taxpayer compliance with all motor vehicle titling, lien filing and registration statutes, rules and regulations including:
 - Compliance with emission statutes
 - Compliance with vehicle insurance statutes
 - Compliance with Secure and Verifiable ID statutes
- Verify qualifications and issue disability parking placards.
- Maintain and assure the confidentiality of all motor vehicle records.
- Collect and distribute fees and taxes for Adams County and other governmental entities.
- Establish and maintain a countywide street locator system for taxing jurisdictions with Adams County.
- Issue marriage licenses and register eligible individuals to vote.

Long Term Goals

Real Estate and Recording:

- Increase number of electronically recorded documents filed.
- Continue to record, index, scan and return recorded documents to customers within three to five days of receipt.
- Complete the electronic imaging and storage of all historical documents (paper documents that have no microfilm or digital backup) and provide a secure and safe storage area for the historical documents at the completion of the project.
- Continue to provide quality customer service to the citizens of Adams County.

Elections:

- Continue to conduct successful elections as mandated by the Help America Vote Act (H.A.V.A.) and state statutes and rules, regarding accessible polling places and voting equipment, improve poll worker and voter training and education and provide more comprehensive staff training.
- Continue implementing the various components of SCOREII, the statewide voter registration system mandated by H.A.V.A.
- Provide quality service and conduct elections per mandated statutory requirements.

Motor Vehicle:

- Maintain high performance and customer service standards.
- Provide motor vehicle titling and registration services per statute.
- Scan and electronically transmit title document images to the Department of Revenue.
- Work with the Department of Revenue for immediate sustainability and future enhancements to state provided motor vehicle computer system.



Current Year Objectives

Real Estate and Recording:

- Implementation of Acclaim software and with that allow for credit cards to be used
- Increase the number of electronically recorded documents
- Continue to record, index, scan and return recorded documents to customers within three to five days of receipt.

Elections:

- Reprecinct Adams County according to 2010 census results and legislative redistricting.
- Conduct successful 2012 Primary (by mail) and Presidential Elections following the revised election calendar.
- Comply with DOJ requirements should Adams County be designated a dual language county.

Motor Vehicle:

- Begin issuance of seven new license plates. This brings the total number of license plate types issued in the county to 151; the majority with special requirements and fees.
- Continue the collections of the 3rd and final fee increase associated with SB09-108.
- Continue the ongoing training process with new and current employees regarding changes in statutes, rules and regulations governing the titling and registration process for motor vehicles.
- Properly collect all fees and taxes associated with motor vehicle and to distribute these to the appropriate entities.
- Increase customer participation in the Online Vehicle Registration Renewal program.

2012 Budget Highlights

- \$2,249,100 in revenue was budgeted for real estate and recording fees.
- \$437,605 was budgeted in late fees for vehicles registered past the deadline.
- \$1,843.520 in revenue was budgeted for hire fees.

**Activity/Performance Measures**

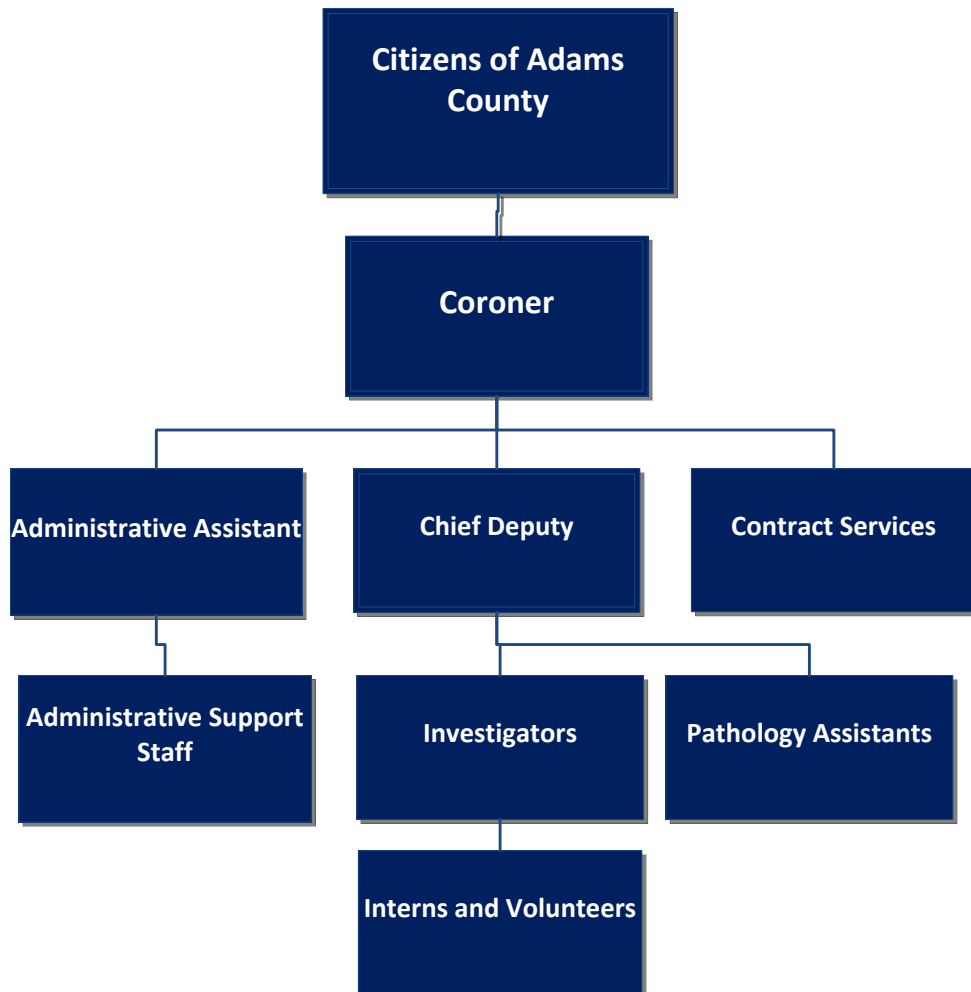
Description	2010 Actual	2011 Estimate	2012 Budget
FTEs Per 10,000/Capita	2.08	1.99	1.84
Per Capita Spending – Administration/Real Estate	\$2.29	\$2.25	\$1.97
Per Capita Spending - Elections	\$ 6.35	\$3.22	\$4.69
Per Capita Spending - Motor Vehicle	\$8.88	\$8.69	\$8.30
Documents and Marriage Licenses Recorded	96,794	85,380	85,000
Marriage Licenses Issued	2,056	1,830	2,000
Total Registered Voters	232,145	233,125	243,935
Active Registered Voters	117,462	128,892	149,166
In-Active Registered Voters	114,683	104,233	94,769
Motor Vehicle Transactions	709,999	712,030	715,000
Motor Vehicle Customers Served	364,797	356,000	360,000
Motor Vehicle Calls Answered	47,705	59,270	60,000
Real Estate Customer Calls Received	12,717	12,706	22,000
Real Estate Walk-in Customers Served	13,040	30,910	22,000
Employees (FTE)	92	92	85

**Revenue and Expenditure Summary**

Account Type	2010 Actual	2011 Estimate	2012 Budget
Revenue			
Licenses & Permits	\$ 14,840	\$ 15,015	\$ 14,000
Charges for Services	\$ 7,255,187	\$ 7,655,179	\$ 7,484,546
Charges for Services	\$ 92,993	\$ -	\$ -
Total Revenue	\$ 7,363,020	\$ 7,670,194	\$ 7,498,546
Expenditures			
Personnel Services	\$ 5,078,542	\$ 4,548,961	\$ 5,090,847
Operating & Maintenance	\$ 138,588	\$ 135,587	\$ 258,191
Charges for Services	\$ 1,126,281	\$ 846,619	\$ 1,566,952
Capital Outlay	\$ 70,913	\$ -	\$ -
Total Expenditures	\$ 6,414,323	\$ 5,531,167	\$ 6,915,990



Coroner's Office





Mission Statement

To accurately determine the manner and cause of death of individuals that die within the statutory jurisdiction of the office; through a fair, ethical, competent, and complete investigation of the death; performed by qualified and trained individuals, in accordance with the accepted medicolegal death investigation professional standards; ensuring the integrity of the investigation. To assist the bereaved in the loss of a loved one. To establish and maintain a cooperative, professional partnership with law enforcement agencies, funeral home establishments, and other community members. To earn and hold the trust and respect of the citizens that we are privileged and honored to serve.

Primary Services

The Adams County Coroner's Office provides a vital public service to the community. The Coroner's Office takes reports of deaths, investigates deaths, and responds to death scenes, 24 hours a day, 365 days of the year. The Coroner's Office is responsible for determining the cause and manner of death, identifying the deceased, and making notification of the death to the deceased's next-of-kin.

Through an intergovernmental agreement, the Adams County Coroner's Office also serves the City and County of Broomfield.

Long Term Goals

- Strong, cooperative relationships with outside agencies.
- Improved individual and organizational competence.
- Utilizing economies of scale provide services to external counties to generate income for the Adams County general fund.
- Promotion of educational opportunities for students at local Colleges and Universities.

Activity/Performance Measures

Description	2010	2011	2012
	Actual	Estimate	Budget
FTEs Per 10,000/Capita	.26	.28	.27
Per Capita Spending	\$3.27	\$3.03	\$3.45
Reported Deaths: Adams Count	2,817	3,684	3,757
Reported Deaths: Broomfield County	210	199	204
Autopsies Performed: Adams County	228	369	376
Autopsies Performed: Broomfield County	14	20	21
Forensic Pathologist Fee per Autopsy	\$1,205	\$800	\$900
Staffing (Including Benefitted, Non-Benefitted & Temporary)	11.75	12.75	13
Employees (FTE)	11.75	12.75	12.50

**Revenue and Expenditure Summary**

Account Type	2010 Actual	2011 Estimate	2012 Budget
Revenue			
Charges for Services	\$ 188,518	\$ 198,027	\$ 207,225
Misc. Revenues	\$ -	\$ -	\$ -
Total Revenue	\$ 188,518	\$ 198,027	\$ 207,225
Expenditures			
Personnel Services	\$ 780,716	\$ 746,912	\$ 852,222
Operating & Maintenance	\$ 58,659	\$ 111,908	\$ 109,525
Charges for Services	\$ 574,746	\$ 668,625	\$ 633,270
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,414,121	\$ 1,527,445	\$ 1,595,017

**Surveyor's Office****Primary Services**

According to Colorado Revised Statute 38-51-101, the Board of County Commissioners shall designate the County Surveyor, an elected official of the county, to maintain an index system for the plats. The Adams County Surveyor settles and resolves any boundary disputes, and reviews subdivisions and survey plats.

2012 Budget Highlights

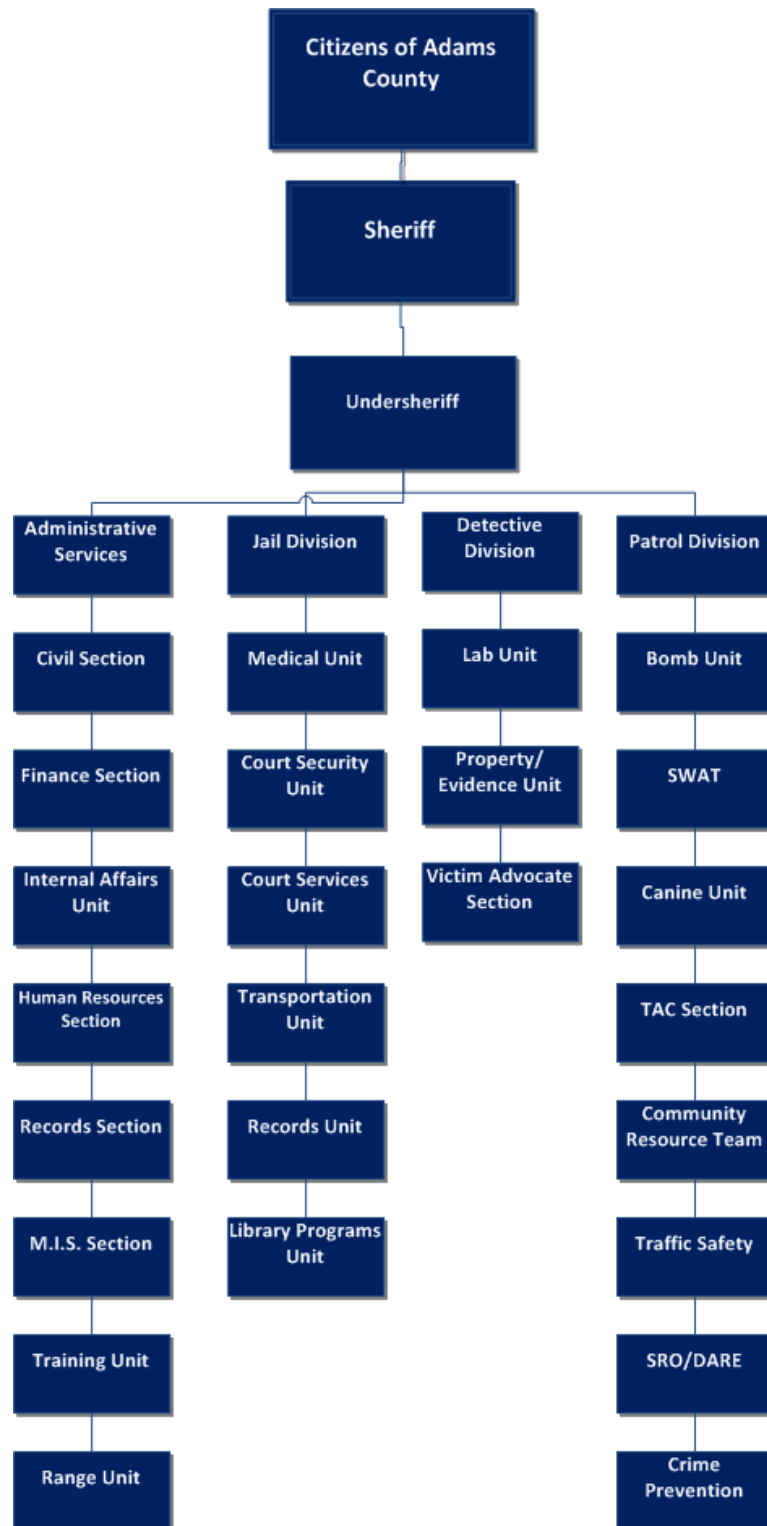
- The increase is due to the cost of providing a statutory required salary of \$5,500 a year plus insurance elections and a higher mandatory retirement contribution.

Revenue and Expenditure Summary

Account Type	2010 Actual	2011 Estimate	2012 Budget
Revenue			
Charges for Services	\$ -	\$ -	\$ -
Misc. Revenues	\$ -	\$ -	\$ -
Total Revenue	\$ -	\$ -	\$ -
Expenditures			
Personnel Services	\$ 15,876	\$ 16,266	\$ 16,549
Operating & Maintenance	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 15,876	\$ 16,266	\$ 16,549



Sheriff's Office - Corrections





Mission Statement

The Adams County Detention Facility shall be operated in accordance with applicable federal laws governing the custody of prisoners. The American Correctional Association (ACA) and National Commission on Correctional Health Care (NCCHC) standards for adult local detention facilities shall be used as a model for the operations of the facility.

Primary Services

Jail Division: Adams County Sheriff's Office Detention Facility personnel are responsible for providing required security within the facility; transporting inmates to and from other facilities and court; accurate inmate account management and inmate booking/custody records; professional and consistent service to the public, both in person and by phone; meeting necessary nutritional/food requirements; providing necessary clothing and personal items; maintaining a clean/sanitary environment and ensuring the safe and humane custody of inmates. The medical unit is responsible for providing basic medical services, mental health and dental services in the most efficient and cost-effective manner.

Justice Center: The Adams County Sheriff's Office is responsible for providing a safe and secure environment for citizens, defendants, inmates and employees working within the Justice Center facility.

Long Term Goals

Jail Division

- Manage equipment costs by replacing aging equipment.
- Providing an efficient and safe work environment.
- Providing for the safe, secure and humane custody of inmates; maintaining a clean and sanitary environment.
- Providing a safe and secure environment for citizens, professionals and visitors to the facility.
- Maintaining adequate staffing levels for both certified commissioned and non-certified support positions in accordance with a staff inmate ratio through population control.

Justice Center

- Continue to provide for the safe, secure and humane custody of inmates.
- Provide quality services in a safe and secure environment for citizens, court staff, judges and visitors to the Justice Center.
- Increase additional security staff to accommodate additional courtrooms that opened in 2011.

Current Year Objectives

Jail

- Continue providing mental health services for inmates.
- Continue with two Crisis Intervention Training (CIT) sessions for certified employees.
- Provide a safe, clean and humane custody environment for the inmates, public and staff while working within the budget approved by the BOCC.
- Reduce open inmate housing units to meet minimum staffing levels on a daily basis.
- Create additional components to reduce inmate population through the Sheriff's Office Advisory Consortium (SOAC).
- Fill vacancies that exist for non-certified positions in Court Services and Records.
- Decrease the span of control for non-certified supervisors.



Justice Center

- Provide a safe and secure environment for citizens, professionals and visitors to the Justice Center.
- Provide a secure controlled environment for those inmates transported and involved in the judicial process.
- Work with the Chief Judge to reduce the span of control issue that exists with the number of courtrooms vs. security staffing levels.

2012 Budget Highlights

- \$10,500 appropriated for new Taser replacements.
- \$1,665,527 appropriated for corrections food services.
- \$359,297 appropriated for corrections laundry services.

**Activity Performance Measures**

Description	2010 Actual	2011 Actual	2012 Budget
FTEs Per 10,000/Capita	6.47	6.21	5.95
Per Capita Spending	\$69.45	\$67.69	\$66.51
<i>CORRECTIONS DIVISION</i>			
Visitors	26,918	22,381	27,725
Bonds	14,677	8,055	8,500
Telephone Calls	175,643	150,019	180,912
Medical Transports	743	701	765
Bookings/Releases	16,349/16,050	15,375/15,771	16,840/16,530
Doctor/Dental/Psych Nurse Sick Calls	28,782	22,438	29,644
Medical Unit Admissions	1,763	1,723	1,815
Counselor Contacts	7,267	8,992	7,500
Video Advisals	7,681	6,938	7,900
Pre-Trial Interviews	9,460	9,409	9,743
<i>JUSTICE CENTER</i>			
New Arrests	1,293	1,286	1,332
ADP	1,289	1,098	
Inmate Transports to/from Courts	17,000	15,854	17,510
Entry Counts	458,698	456,499	472,000
Criminal Histories	3,296	2,517	3,300
Public Contacts	54,349	33,632	56,000
Security Checks	63,040	52,243	64,930
Civil Standbys	1,754	440	1,800
Court Ordered Fingerprints	1,079	976	1,100
Court Sheets	17,651	16,909	18,000
Employees (FTE)	287.75	285.75	279.25



Revenue and Expenditure Summary

Account Type	2010 Actual	2011 Estimate	2012 Budget
Revenue			
Intergovernmental	\$ 271,532	\$ 242,149	\$ 230,000
Charges for Services	\$ 1,199,139	\$ 1,202,823	\$ 1,128,343
Misc. Revenues	\$ 10,623	\$ 2,544	\$ 2,490
Total Revenue	\$ 1,481,294	\$ 1,447,516	\$ 1,360,833
Expenditures			
Personnel Services	\$ 20,512,540	\$ 21,273,001	\$ 20,910,554
Operating & Maintenance	\$ 664,570	\$ 475,306	\$ 748,610
Charges for Services	\$ 9,061,904	\$ 9,773,192	\$ 9,066,588
Capital Outlay	\$ 194,236	\$ 26,921	\$ 22,668
Total Expenditures	\$ 30,433,250	\$ 31,548,420	\$ 30,748,420



Sheriff's Office – Field & Administration

Mission Statement

To ensure the quality of life in Adams County by reducing crime, fear of crime and disorder; and by working with all citizens to preserve life, maintain rights and freedoms, protect property and to promote partnership with the community.

Primary Services

The Adams County Sheriff's Office acts on behalf of and along side of the community to create partnerships with citizens by responding to stated and anticipated needs; and through enforcement of county, state and federal laws. These needs are met by providing leadership, equal opportunity employment, training, service of civil documents, extradition of suspected criminals, records retention, processing of evidence, response to and investigation of criminal incidents and by detaining and incarcerating suspected and convicted criminal offenders. Volunteer services such as those provided by Reserve deputies, Sheriff's Posse deputies, Chaplains, Victim Advocates and Explorers, provide opportunities for citizens to become directly involved in the law enforcement activities within their communities. County law enforcement services are organized into the following sections:

Training Academy The Adams County Sheriff's Office Academy is a 20-week program designed to prepare graduates for a new career in law enforcement and provide a greater volume of highly trained/skilled officers. The Academy prepares graduates for a career in law enforcement, trains cadets through classroom instruction, skills training and hands on exercises. It provides the necessary facility, equipment and vehicles for the training of cadets according to Peace Officer Standards and Training (P.O.S.T) in the State of Colorado.

Administrative Services Division assists all divisions of the Sheriff's Office in completing their assigned functions related to personnel, finance, purchasing, records, internal affairs, training, public information, civil services and management information systems.

Management Information Systems Unit provides the technical expertise to support the operations and administration of the agency's computer systems.

- **Systems Development:** Establish standards to maximize technology continuity and compatibility. Research computer technologies to satisfy business requirements. Anticipate, acquire, and manage technology-related financial resources. Manage the planning, development, and implementation of new technology solutions and major system enhancements.
- **Systems Administration:** Ensure connectivity to the Adams County Wide Area Network and external system interdependencies. Control system access, user profiles and file permissions. Monitor system performance, utilization, and data integrity. Serve as liaison with external system administrators and vendors to address issues pertaining to the interaction of computer processes and user procedures. Recommend and enforce policies and procedures intended to safeguard technology resources and ensure information reliability. Define data queries and interface programs to provide customized user outputs and facilitate data sharing between systems.
- **Systems Maintenance:** Oversee environmental conditions for adequate computer equipment operability. Inspect mainframe, server, and network equipment for proper working order. Schedule and coordinate the installation of system software fixes and upgrades. Troubleshoot and correct system hardware and software problems. Deploy utility programs to optimize hardware performance. Deploy applications and practices to safeguard assets from intrusions and misuse. Back



up systems and maintain secure off-site storage of media. Administer the agency's inventory of technology equipment. Administer hardware warranty and maintenance agreements. Administer software subscriptions and license agreements. Maintain the Sheriff's Internet and intranet web pages. Maintain a Disaster Recovery Plan. Maintain sufficient supplies, parts, and resources to support section activities.

- **User Support:** Provide 24/7 accessibility to users regarding problems or service needs. Write output queries and data processing scripts. Equip personnel with technologies, aptly configured, to facilitate assigned work. Instruct users to the proper and efficient use of technologies. Develop user documentation, job aids, and educational materials. Maintain a Critical Incident Response Plan.

VALE Grant is coordinated by a paid staff of two employees who supervise trained volunteers. These individuals are on-call 24/7 to provide crime victims with on-scene crisis responses, referral and follow-up support through the criminal justice system. The program assists in returning personal property used as evidence and ensures victim's rights are upheld as directed by Colorado law. Victim advocates help promote partnerships with the community, maintain rights and freedom and assist in reducing fear of crime. The Victim Advocate Program is a volunteer-based program divided into East and West units.

Civil Section is responsible for the service of all civil and criminal related paperwork that is delivered to the Sheriff's Office by citizens, attorneys, courts, and governmental agencies. This section provides for and conducts all Sheriff's sales evictions, orders of possession per court order, and oversees the annual service of distrains. The Civil Section is mandated to collect and process the Sheriff's fees for such services as determined by C.R.S. 30-1-104 and C.R.S. 30-10-515. The Sheriff's fees for civil process are collected and deposited into the County's general fund.

Detective Division initiates and follows up on investigations to determine if a crime has been committed by interviewing victims and witnesses. Detectives prepare and execute search warrants and identify/arrest perpetrators of crime with the objective of preparing a complete and thorough investigation for a successful prosecution in a court of law.

The Forensic Laboratory processes crime scenes for evidence related to criminal investigations, which includes identification, documentation, collection, examination, testing and preservation of the evidence. The Property Evidence Unit catalogs and stores all evidence collected by the Sheriff's Office and the North Metro Drug Task Force.

The Detective Division also maintains an accurate list of registered sex offenders living in unincorporated Adams County, as well as a current inventory of towed vehicles. This division tracks and maintains an accurate list of names and items being pawned in unincorporated Adams County and provides liaison to assist elderly citizens living in unincorporated areas. The Detective Division conducts background investigations on all people applying for liquor licenses in unincorporated Adams County, as well as investigating all liquor code violations within those businesses. Victim Advocate staff respond to the needs of victims of crime, providing crisis intervention support and assistance with the Criminal Justice process. The Detective Division provides the majority of in-service training for other Sheriff's Office employees; staffs and maintains an on-call schedule for 24/7 coverage, 365 days/year to respond to all major crime scenes and to assist the other divisions within the Sheriff's Office.

Patrol Division provides law enforcement services to citizens and businesses in unincorporated Adams County through crime prevention, traffic enforcement, community policing and intervention programs.



TAC Section TAC Section includes DUI Enforcement, Traffic Safety Section, Crime Prevention, School Resource Officers and Community Resource Deputies. DUI provides pro-active enforcement in the detection and apprehension of suspected impaired drivers. Traffic Safety promotes compliance with County and State traffic laws in order to reduce the number of vehicle crashes. SROs work with School District 50 to assist in providing a safer learning environment through prevention of criminal mischief, alcohol/substance abuse and gang activity. Crime Prevention activities educate the public through various programs to reduce the chances of crime or the fear of crime through community partnership. Community Resource Deputies promote community partnerships through problem-oriented policing, crime prevention and other community policing duties.

Records/Warrants Section is responsible for compliance with statutory requirements for public service, investigative and administrative aid. The Records/Warrants Section is charged with maintaining the records, reports and arrest information for the Adams County Sheriff's Office. This section also provides criminal analysis for operations and command personnel to enable more strategic planning. In 2010, the Records Section took over the entry of traffic citations into the records management system (RMS) from the Patrol Division Traffic Section.

Range Unit provides ACSO certified commissioned staff instruction on the legal requirements for use of force, maintenance, safety and use of a firearm both on and off duty. Prepare the Sheriff's Office certified staff for "do-or die" encounters with a higher standard than required by law. Provide each certified employee training that increases confidence, skills and the ability to protect themselves, other law enforcement officers and the community. Conduct and evaluate training in a realistic environment to increase proficiency. Repair and maintain all approved certified staff and agency owned weapons and conduct weapon transition, remedial training and weapon certification. Conduct two 108-hour courses for academy recruits, and one 52-hour firearms/skills class for AIMS Community College.

Volunteer Program Victim Advocates respond to crime scenes to provide information and support to victims and witnesses.

Explorers are required to volunteer a minimum of ten hours each month to assist various areas of the agency as well as additional hours within the community. They participate in DUI checkpoints, traffic control, funerals, parades and agency activities.

Posse and Reserve deputies are responsible for assisting with stray animals, searches, parades and other agency or community functions, as well as being available for major incidents or situations requiring additional manpower.

Range volunteers assist at the firearms facility with shooting courses, weapon maintenance, record keeping and other special assignments.

Jail volunteers assist all areas of programs in the facility.

Long Term Goals

Training Academy

1. Provide a bi-annual, multi-jurisdictional law enforcement academy.
2. Build a state-of-the-art training facility to conduct the academy and in-service training (including academic classes, firearms training, driver training and arrest control training).



3. Provide a safe and successful training environment for Law Enforcement Officers.

Administrative Services Division

1. Attract and retain qualified paid and volunteer staff to meet authorized personnel allocations as approved by the Sheriff.
2. Continue the development of an equitable classification and compensation plan within budget allocations.
3. Continue a training academy to allow civilian and non-certified commissioned employees to become certified as law enforcement deputies (P.O.S.T.).
4. Review, plan and train in the area of emergency operations to better protect the county's citizens during critical incidents.
5. Continue a leadership/career development program to assist employees in preparing for the future and develop leaders for the Sheriff's Office.
6. Participate in community sponsored events to promote a partnership with the citizens of Adams County.
7. Continue the wellness/fitness program for Sheriff's Office employees.
8. Continue to provide timely and efficient services related to Concealed Handgun Permit regulations for citizens.

Management Information Systems Unit

1. Deploy technologies to reinforce the agency's community services and operational requirements.
2. Create an efficient, safe and enterprising work environment.
3. Maintain accurate and reliable management information systems.
4. Be a harmonious team of knowledgeable, proficient and responsible individuals.

VALE Grant

1. Develop a staff of paid victim advocates like other law enforcement agencies, reduce turnover and have constant recruiting/training of transient volunteers. Our goal is to have fourteen paid advocates on the West side and six on the East side.
2. Provide a vehicle assigned to all shifts for around-the-clock response.
3. Obtain National Organization for Victim Assistance (NOVA) or Mitchell Training for all victim advocate employees.
4. Continue to provide quality services to victims in Adams County through timely response, awareness, assistance and follow through.

Civil Section

The functioning of the courts is affected by the prompt service of court documents. Thus, the effectiveness and image of Adams County, the Sheriff's Office, and the Judicial System are dependent, in part, upon the effective and timely service of court documents.

1. To make the Civil Section more efficient through the use of computer technology, specifically to enhance record-keeping by initiating I-LEADS as the data collection and management program.
2. To increase the capabilities of the section through a commitment to customer service and training.
3. To continue to pursue technological alternatives to increase the effectiveness of the staff.
4. To review staffing levels to ensure the section effectively meets the increasing demands of citizens and the volume of incoming paperwork.

Detective Division

1. Increase essential personnel each year in relation to increasing case loads and mandated functions.
2. Expand the Special Investigation Section by developing Career Criminal and Cold Case Investigation Units.
3. Continue to provide complete and professional detective services through increased assets and reasonable response times to crime scenes.



4. Maintain a manageable caseload to ensure timely and thorough investigations.
5. Provide up-to-date training, technology, and equipment to enhance services.
6. Support community partnerships.
7. Enhance the division by having a Ballistics/Tool Mark Comparison Expert Detective
8. Support the North Regional Laboratory Project
9. Continue participation in the Rocky Mountain Regional Computer Forensic Laboratory.
10. Significantly reduce the amount of evidence stored in Property/Evidence Unit.

Patrol Division

1. Reduce crime by increased pro-activity of assigned district deputies.
2. Expand cooperation and communication between the Community Resource Team and the Detective Division to identify areas of concern in the community.
3. Continue Citizens Academy to increase relationships between the community and the Sheriff's Office.
4. Advance C.P.T.E.D (Crime Prevention Through Environmental Design) through the use of recently obtained security/graffiti surveillance cameras.
5. Increase participation of other Adams County Departments (i.e. Planning, Zoning, Animal Control and Public Works) in C.P.T.E.D. efforts.
6. Create format through Crime Prevention to track progress of C.P.T.E.D. projects.
7. Continue aggressive traffic enforcement to drive down accident statistics for Adams County motorists.
8. Continue to establish crime patterns and solutions through the efforts of the Crime Analyst and the Community Resource Team.
9. Ensure Patrol Division staffing levels are maintained to ensure the safety of the community and the deputies.

TAC Section

1. Promote a cooperative relationship between schools, parents, the community and law enforcement by decreasing actual and perceived criminal activity while increasing citizens' perception of personal safety and involvement with CRT deputies.
2. Reduce crime and violence within the schools and continue educating students on the hazards of drug/alcohol use through programs such as I-Safe America and law related education.
3. SROs developed and implemented a geographical curriculum to address safety in the home, neighborhood and school, drug education, internet safety and gang involvement. This was implemented in the 2010-2011 school year.
4. Continue involvement with Colorado Department of Transportation (CDOT) Safety Seatbelt, Child Safety Seat campaigns and Click-It or Ticket.
5. Identify hazardous traffic areas within Adams County and apply the appropriate amount of enforcement to obtain self-compliance.
6. Minimize the number of alcohol-related traffic crashes through pro-active enforcement, training of Patrol deputies, cooperation with other agencies, and public education.
7. Conduct DUI saturation patrols and DUI increased patrols. Work in conjunction with other agencies and provide pro-active DUI arrest operations.
8. Education the public through Crime Prevention activities and various programs to reduce the chances of crime or the fear of crime in the community.
9. Utilize the SROs to perform ACAMS threat assessments in all county schools.
10. Implement a county-wide school mapping system for all Patrol car computers.
11. Assist residential property owners with the removal of graffiti through the Graffiti Removal Program in areas of unincorporated Adams County.

**Records/Warrant Section**

1. Continue the usage of the Crime Analysis Unit to assist the Adams County Sheriff's Office and the citizens we serve.
2. Provide quality training for the staff assigned to the Records Section to maintain adequate staffing levels and retain people.
3. Continue to work closely with the Adcom Records Team to assure accurate data entry into the Adams County Combined Records Management System.
4. Assist the Patrol Division Traffic Section in implementation of the countywide e-citation project. The Records Section will continue entering traffic citations until the e-citation project is completed.

Range Unit

1. Continue to pursue development of a multi-jurisdictional firearms training facility to include two indoor ranges, three outdoor handgun ranges, one rifle range, one shotgun range, a non-lethal training area, classrooms, shoot house, tactical obstacle course, driving course, computerized FATS system for handgun and rifle, PT course, gas house, K-9, bomb and posse training areas, PT training building, armory, equipment storage building and an E.O.D. training area.
2. Combine all use of force (firearms, taser, beanbag, ASP, PPCT, OC spray, ground fighting, edged weapon defense, and defensive chemical agent dispersal) training to be supervised and recorded by the Training Unit staff.
3. Continue to provide a safe environment for both the employees and the surrounding community.

Volunteer Programs

1. Provide quality assistance and knowledge of various options to victims of crime.
2. Increase the number of volunteer personnel and expand the services utilizing volunteers.
3. Provide continued training for victim advocates to assist citizens as needed.
4. Provide necessary equipment/training for volunteers to be effective in their specialized areas.
5. Actively recruit Explorer volunteers interested in pursuing a career in law enforcement.
6. Continue to recruit and retain quality individuals interested in assisting in various areas of law enforcement.
7. Increase proficiency levels within the Reserve/Posse Units and pursue higher recognition within the local, state and region.

Current Year Objectives

Training Academy

- To provide safe, quality training to our officers to ensure quality of living within Adams County.
- Continue to pursue a new Range facility and Training Center.
- Provide skills training for AIMS Community College students in the Peace Officer Training Program.

Administrative Services Division

- Continue to enhance leadership/career development.
- Continue to enhance the Wellness/Fitness Program for Sheriff's Office employees.
- Focus on the quality of service provided by the Sheriff's Office employees.
- Continue to develop a non-certified career development program.

MIS Unit

- Equip all field operations personnel with technologies that provide reliable communications with ADCOM and CBI, support officer protection and safety, and facilitate administrative and cyber-security requirements.



- Replace older, obsolete and failing workstations, peripherals, and outdated software to maintain system performance and reliability, support 24/7 operations, and positively affect employees' productivity.
- Refurbish and recycle older equipment for low/single use purposes, less critical applications or emergency/temporary use in order to prolong longevity and reduce new acquisitions costs.
- Purchase software licenses as applicable to comply with legal requirements. Renew software assurance licenses and maintenance agreements to avoid higher procurement costs and to ensure availability and support for the operating systems, applications, and administrative utilities.
- Enhance the Sheriff's website to meet the needs of our citizens, promote partnerships with the communities we serve, and allow the agency to better utilize its limited personnel resources.
- Implement SharePoint to facilitate internal communications, collaboration, and document management.

VALE Grant

- Provide 100% funding for the victim advocate position previously funded all and in part through the VALE grant for the previous four years. Goal #15.
- Continue providing crisis intervention to crime victims in Adams County. Goals #15 and 18.
- Support victims through the criminal justice process. Goals #15 – 18.
- Continue building the data base for V.I.N.E. system notifications. Goal #18.
- Submit successful VALE Grant application for operating and printing costs. Goal #18.

Civil Section

- To fill the vacant deputy position in 2012.
- To identify and implement efficiency enhancement measures (e.g. Return of Service Protocols, mail handling, team communication, and cross training).
- Endeavor to relocate the Civil Section to the Justice Center in order to enhance efficiency, improve customer service and establish enhanced communication with the courts.
- To establish a database of sorts intended to record, communicate and retain best practices and lessons learned.

Detective Division

- To bring the staffing up to the authorized level.
- Reduce the demand for additional law enforcement services.
- To obtain training regarding the latest technology.
- Continue to support the North Metro Drug Task Force by providing a supervisor and personnel to reduce the amount of illegal drugs being sold and used.
- Reduce the amount of evidence stored in Property Evidence.
- Be more proactive in arresting suspects wanted on felony warrants.

Patrol Division

- Monitor trends within communities regarding growth and calls for service.
- Provide professional, competent law enforcement services in a timely fashion.
- Deploy available staff in an effort to be consistent with growth and community needs.
- Provide the necessary equipment and training to enhance deputy safety and community needs.
- Continue to provide pro-active policing measures in conjunction with availability to citizen and community groups regarding quality of life issues.

TAC Section

- Continue to reduce the percentage of injury and fatal vehicle accidents in unincorporated Adams County - population growth and the amount of transient traffic make this our greatest challenge.



- Continue to cooperate with other agencies to enforce laws pertaining to seat belt enforcement, child safety seat enforcement, road rage, commercial vehicles, and provide aggressive/effective enforcement in school and construction zones.
- Maintain a high profile, zero tolerance towards individuals who choose to drink and drive.
- Participate in CDOT sponsored DUI checkpoints and saturation patrols.
- Continue to support L.E.A.F.s "Heat is On" campaign.
- Continue to train and certify Patrol deputies with different DUI certificates.
- Provide educational materials to the motoring public on the hazards and consequences of drunk/drugged driving.
- Provide trained DUI deputies to the Patrol Division on nights when DUI activities are higher.
- Continue to improve the effectiveness of the Community Policing Unit within the TAC Section by providing training and support to the officers.
- Aggressively investigate and take appropriate enforcement action against individuals who negatively impact the quality of life for citizens in unincorporated Adams County.
- Continue working with school safety issues in an on-going effort to provide a safer, more comfortable learning environment for the teachers and students.
- Participate with community groups to bring schools and communities together to reduce juvenile crime, violence, gang participation, and drug use.
- Provide necessary training to keep SROs current on juvenile issues and provide school staff information on drug/gang trends.
- Provide a positive law enforcement image to students and enforce local/state laws on school campus.
- Provide necessary tools/training for SROs to provide drug training, internet safety programs, and gang avoidance techniques, CPTED (Crime Prevention through Environmental Design) and law-related education.
- Promote a cooperative relationship between schools, parents, community and law enforcement.

Records/Warrants Section

- Continue microfilm conversion project.
- Implementation of Intergraph JMS system.
- Obtain Colorado Certified Records Network certifications for Record Technicians.
- Complete Records Section continuity project for Records/Warrants/NIBRS/Crime Analyst.
- Maintain staffing levels to assure adequate coverage for 24/7 operation.

Range Unit

- Continue to provide meaningful, up-to-date training in firearms to ensure a safe workplace environment and a safe community.

Volunteer Programs

- Continue agency efforts to recruit and train volunteers to work alongside employees in the various divisions.
- Utilize volunteers to participate in various community events and assist during specific crime incidents to reduce the overall financial burden.
- Provide required uniform attire and mileage reimbursements to volunteers.
- Assist with funding participation in local competitions and training events.
- Maintain a quality volunteer base.



2012 Budget Highlights

- \$13,000 appropriated for five replacement tasers.
- \$12,029 appropriated for recruiting brochures.
- \$10,000 appropriated for a new Intoxilyzer 5000EN.

Activity/Performance Measures – Part 1

Description	2010 Estimate	2011 Budget	2012 Budget
Patrol Division (stats include TAC)			
ADCOM citizen CFS/officer initiated events	108,829	112,094	115,457
Officer initiated events	38,756	39,919	41,117
Criminal Reports	8,816	9,080	9,352
Other Reports	6,028	6,209	6,395
Field contact cards	4,271	4,399	4,531
Criminal summonses	2,421	2,494	2,569
Juvenile arrests	480	494	509
Adult arrests	5,619	5,788	5,962
Records/Warrants			
Warrants processed	16,971	16,000	16,000
Crime Analyst projects	1,000	1,150	1,200
Sex offenders processed			
Warrant extraditions	312	280	300
Case reports processed	18,369	22,000	25,000
Range			
Students attending 52/108-hour class	26/36	32/25	
Weapons maintained/repaired	360	400	360

Activity/Performance Measures – Part 2

Description	2010 Estimate	2011 Budget	2012 Budget
FTEs Per 10,000/Capita	5.40	5.19	5.11
Per Capita Spending	\$55.15	\$52.30	\$53.98



TAC Section			
County Traffic Tickets Written	14,142	14,500	14,500
State Traffic Tickets Written	3,707	3,900	3,900
Fines Surcharges Written	1,880,657	1,900,000	1,900,000
Revenue Collected	1,268,687	1,370,911	1,425,000
DUI Requests	828	800	800
SRO Calls For Service	1,724	2,322	2,322
SRO Patrol Visits	103	284	284
SRO Criminal Reports	213	280	280
SRO Arrests	50	54	54
SRO Teaching Hours	150	200	200
Training Academy			
Academy Cadets	36	53	48
Adams County Sheriff's Office Cadets	8	8	8
Other Agency Cadets	28	45	40
Cadets Successfully Completing Academy	35	52	48
MIS Section			
Workstations Supported	577	580	580
Employees Supported	544	515	525
Support Calls	2,582	2,470	2,500
Calls per IT Employee	322.75	352.86	357.14
Administrative Services Division			
Concealed Weapon Permits Processed/Active	1,359/5,390	1,196/6,397	1,604/7,494
Completed Background Investigations			
Employment Applications/Hired	828/5	1300/20	1050/20
Internal Affairs Investigations	65	48	45



VALE Grant			
Number of Cases Worked by Volunteers	2,031	1,510	1,600
Active Volunteers	33	35	37
Successful Advocate Academy Graduates	8	8	8
Civil Section			
Papers Processed	9,440	8,912	9,176
Detective Division			
Total Assigned Cases	5,660	5,413	5,500
Average Case Load per Detective (property)	40	43	43
Average Case Load per Detective (persons)	13	13	13
Liquor/Vice Cases	135	87	50
Crimes Reported	17,977	18,000	18,500
Pawn Slips Received	27,534	29,184	30,000

Revenue and Expenditure Summary

Account Type	2010 Actual	2011 Estimate	2012 Budget
Revenue			
Intergovernmental	\$ 150,203	\$ 128,276	\$ 136,943
Charges for Services	\$ 1,222,697	\$ 1,285,730	\$ 1,361,200
Fines & Forfeitures	\$ 1,339,378	\$ 1,540,418	\$ 1,495,000
Misc. Revenues	\$ 7,212	\$ 4,184	\$ 750
Total Revenue	\$ 2,719,490	\$ 2,958,608	\$ 2,993,893
Expenditures			
Personnel Services	\$ 19,477,704	\$ 19,781,143	\$ 19,987,117
Operating & Maintenance	\$ 847,254	\$ 676,866	\$ 1,016,804
Charges for Services	\$ 4,024,439	\$ 3,701,211	\$ 3,821,167
Capital Outlay	\$ 6,500	\$ 19,450	\$ 127,400
Total Expenditures	\$ 24,355,897	\$ 24,178,670	\$ 24,952,488



Sheriff's Office – Special Funds

Mission Statement

Intelligence Fund: To provide a consistent method for tracking revenue and expenses related to monies received through court awarded seizures and the auction of property evidence items. Expenditure authority lies with the Sheriff and the established review board.

Commissary Fund: In the welfare interest of inmates, employees and citizens of Adams County, the jail provides rehabilitative and educational opportunities/programs for incarcerated individuals. The Programs Unit is responsible for maintaining law materials, legal access and religious programming for inmates to meet constitutional requirements. This fund also supports the re-socialization and recreational needs of inmates.

Flower Fund: To provide a consistent method for tracking revenue and expenses related to monies received from use of vending machines throughout the agency.

Donated Programs: To provide a consistent method for tracking revenues and expenditures related to donations received from local businesses or fundraising activities. Programs supported include Every 15 Minutes, Victim Advocates, Operation Free Bird, Funeral Committee and the Senior Fishing Festival.

Volunteer Groups: The Posse, Reserves and Explorers are volunteer groups of individuals who assist various areas of the agency with special events, patrol activities, corralling stray animals, security, community events and special fundraisers. Monies raised by these groups are committed to be used specifically for the group raising the funds.

Primary Services

The Sheriff's Office maintains four self-supporting funds. These funds were established to provide for the recording of revenues and expenditures consistent with policies and procedures established by the Colorado State Statutes, Adams County and the Sheriff's Office.

Intelligence Fund: A county cost center was assigned to enable separate tracking of revenues and expenditures derived from forfeitures ordered through the court system and sale of evidence upon completion of legal proceedings. All forfeited proceeds expended from the Intelligence Fund must be first approved by the Sheriff and the established review board.

Commissary Fund: Revenues are derived from the operation of commissary sales, charges for inmate telephone usage and visitor lockers at the jail. Monies are used to assist inmates in re-socialization through self-help groups, education, recreation, religious programs and use of the law library. In addition, the funds provide hygiene products, mail services and barber services for indigent inmates.

Flower Fund: Revenues are derived from commissions on vending machine products in employee lounge areas of three facilities. Money expended from this fund is used to support employee activities approved by the Sheriff through the events committee.

Donated Programs: The program consists of a variety of activities including Victim Advocates, Senior Fishing Festival and Every 15 Minutes. Revenue to support volunteers or programs comes from donations from local businesses and/or fundraising activities.



- Senior Fishing Festival - This annual event is held at the Fairgrounds and is open to all Adams County senior citizens. 240 seniors attended the event in 2011. Donations are collected for food, prizes and costs related to hosting the all-day event. Due to the declining donations, the Sheriff's Office budgeted financial support for the 2012 event.
- Victim Advocates - The Sheriff's Office maintains between 20-25 victim advocate volunteers who assist the Victim Advocate staff in responding to crime scenes, supporting and helping victims, and participating in various activities. This group occasionally has a fund raiser or receives contributions to assist with victim services and support volunteer activities.
- Explorer Post - Each year the Explorers coordinate various fundraising activities to support the members in the Post. They created a catalog to sell merchandise with the Sheriff's Office logo to supplement the cost of sending participants to annual conferences and training. Monies are used to support Explorer cadets during the annual Top Gun competition.
- Reserves - Reserves usually apply for a grant from Qwest to support purchase of specific approved items specifically to support activities of the Reserve volunteers.
- Posse - Any money received through fund raisers or donations is deposited to this account and utilized specifically to support Posse activities.
- Funeral Committee - This committee is established by Sheriff's Office policy to assist families of employees in the case of a death. Donations are collected and used to purchase food for family meals or assist with a funeral dinner.
- Operation Free Bird - This annual event continues to grow. In November 2011, revenue supported the purchase of 5,500 gift cards for free turkeys (value \$10); King Soopers donated an additional 5% (275).
- Every 15 Minutes - This program is designed for high school students and involves a realistic scenario related to the consequences of drugs/alcohol. It is organized and utilized at different schools prior to prom each year. In 2012 Bennett High School has shown an interest in trying to schedule it for their students.

Volunteer Groups: The Explorers are volunteer youth interested in a career in law enforcement. They organize several fund raising activities during the year to support participation in various competitions. Monies raised by the Explorers will be brought under the umbrella of the county and are committed to be used specifically for functions and training within the Explorer Post.

- **Explorer Post** - Each year the Explorers coordinate various fundraising activities to support the members in the Post. They have created a catalog to sell merchandise with the Sheriff's Office logo to supplement the cost of sending participants to annual conferences and training. Monies are used to support Explorer cadets during the annual Top Gun competition.
- **Reserves** – Reserves apply for an annual grant of \$500 from Qwest to support purchase of specific approved items for the unit. Monies are used to support activities for the Reserves.
- **Posse** – Any money received through fund raisers or donations is deposited to this account and utilized specifically for Posse activities.



- **Funeral Committee** – This committee is established by Sheriff's Office policy to assist families of employees in the case of a death. Donations are collected and then purchases made for food and necessities to assist with a funeral dinner or meals prior to funeral.
- **Operation Free Bird** – This annual event continues to grow. In November 2011, certificates for 5,408 free turkeys were purchased with donations and were available for families of students on the school free lunch program. We anticipate at least that many again in 2012.

Long Term Goals

Intelligence Fund:

- Maintain accurate accounting and reporting for all incoming seizure revenue.
- Utilize revenue received for the most effective purchases according to federal regulations.
- Convene the mandatory committee prior to final determination of spending seizure revenue.

Commissary Fund:

- Support the necessary awareness, training and materials for appropriate education and socialization. Provide religious and legal access for all inmates.

Flower Fund:

- Maintain a source of revenue adequate to fund various employee functions.
- Maintain accurate accounting and reporting for all revenue and expenses.

Donated Monies:

- Continue to seek contributions and organize fund raising activities to support these specialized programs
- Account for all incoming revenue/expenses via a consistent and accurate procedure as established by the county Finance Department.
- Continue to support the senior participants involved in the annual Fishing Festival through contributions of food, prizes and volunteers
- Continue to promote visibility within the community and local activities
- Continue to promote the success of the annual Operation Freebird by increasing the number of free turkeys provided to citizens in need

Current Year Objectives

Intelligence

- Follow established processes for purchase of items requested during the fiscal year.

Commissary

- Provide quality instructors for classes in English as a Second Language (ESL), Life Skills, Cognitive (COG) skills, stress management, GED instructors and testers, and Facility Chaplins.
- Provide quality programming, religious services, recreational programs and equipment, library, law research, and indigent supplies/services such as hygiene products and barber services.
- Maintain video visitation system to include replacement of outdated monitors and cameras.
- Develop a discharge program for inmates to reduce recidivism and increase "re-socialization".

Flower

- Flower fund money is used to assist with employee events and provide flowers to employees.

Volunteer

- Provide food and prizes for participants in the Senior Fishing Festival.
- Seek donations from the business community to purchase certificates for 2,500 free turkeys through Operation Freebird.
- Continue to provide clothing to victims of rape if needed and stuffed animals for victims' children.
- Provide a financial means to assist with funeral meals for employee families.



- Continue supporting fund raising activities for Posse and Reserves.

2012 Budget Highlights

- \$33,000 for the replacement of two televisions as needed (\$1,600.00); replacement of DVD/VCRs for inmate closed circuit TV systems as needed (\$400.00); replacement of water heaters (\$1,000.00); and video visitation monitors (\$30,000.00).

Activity/Performance Measures

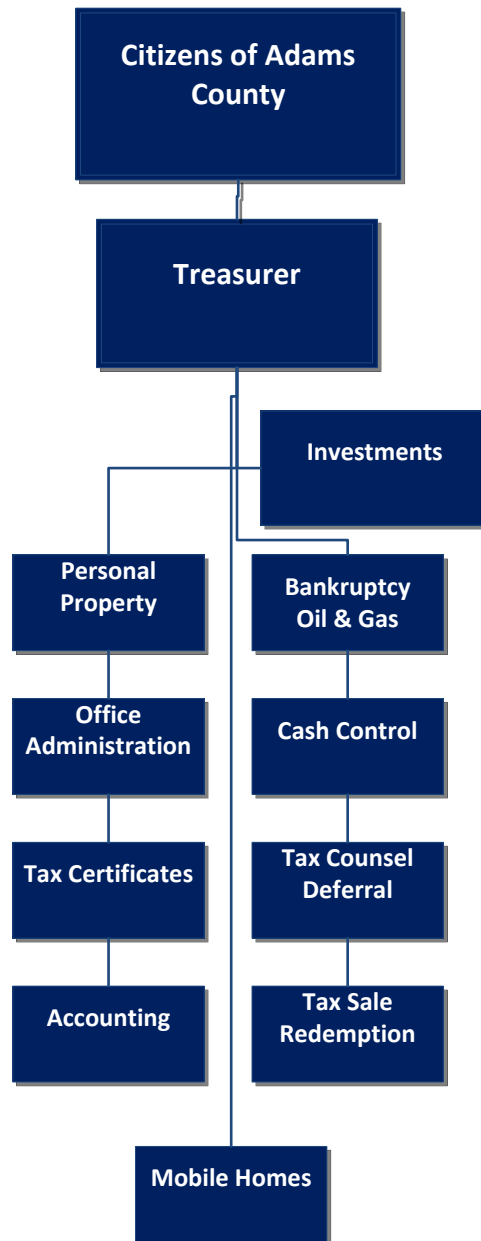
Description	2010 Estimate	2011 Actual	2012 Budget
COMMISSARY			
Chaplin's Visits	8,768	2,023	8,750
Religious Services Attendance	16,281	15,393	16,350
ESL Inmate Attendance	993	0	1,200
GED Class Attendance	8,282	4,604	8,350
Law Library Attendance	2,588	3,660	3,000

Revenue and Expenditure Summary

Account Type	2010 Actual	2011 Estimate	2012 Budget
Revenue			
Charges for Services	\$ 1,035,120	\$ 970,135	\$ 964,938
Misc. Revenues	\$ 68,672	\$ 28,052	\$ 65,650
Total Revenue	\$ 1,103,792	\$ 998,187	\$ 1,030,588
Expenditures			
Personnel Services	\$ 118,861	\$ 225,698	\$ 256,493
Operating & Maintenance	\$ 223,145	\$ 225,993	\$ 398,029
Charges for Services	\$ 511,901	\$ 415,731	\$ 677,899
Capital Outlay	\$ 73,556	\$ 60,975	\$ -
Total Expenditures	\$ 927,463	\$ 928,397	\$ 1,332,421



Treasurer's Office





Mission Statement

Fulfill the statutory duties of the County Treasurer's office and serve its customers with speed and courtesy in the most cost-effective method possible.

Primary Services

The Adams County Treasurer's Office collects taxes, distributes proceeds to the proper authorities and invests the difference.

Responsibilities include:

- Preparation and distribution of annual and delinquent tax notices.
- Collect and account for taxes.
- Conduct annual tax lien sale.
- Oversee mobile home transfers.
- Issue distraint warrants for unpaid taxes.
- Supervise seizure and sale of property.
- Administer property redemptions.
- Issue treasurer's deeds.
- Administer bankruptcy cases.
- Direct oil and gas collections.
- Provide tax deferrals.
- Provide tax counseling for the elderly and low- to moderate-income individuals.
- Act as paying agent for school district bonds.
- Disburse monies to proper authorities.
- Honor county warrants.
- Invest idle county funds.
- Collect insufficient fund checks.
- Issue tax certificates.
- Monitor and maintain all county held bank accounts

Long Term Goals

- Reduce money transfer insurance costs.
- Aide the county in converting to ACH direct deposit payments for vendors.
- Collect all monies via an electronic process.
- Pay all checks via journal entries with financial institutions or by electronic funds transfer.
- Cross-train all staff.
- Reduce the use of paper reports.
- Assist other offices in implementing a credit card acceptance system and enhance efficiency of online payments.
- Increase professional development for all staff through education and training.
- Increase number of volunteer counselors and total filings for the income tax assistance program.
- Replace the Treasurer's system software.
- Improve communication between Treasurer's office and other departments.



Current Year Objectives

- Coordinate with Assessor’s office to allow for the transfer of updated information more efficiently.
- Begin looking at and evaluating treasurer’s programs to increase efficiency and drop costs.
- Reduce expenditures whenever possible to assist with budget constraints.

2012 Budget Highlights

- \$2,100,000 in revenue has been budgeted for treasurer’s fees.

Activity/Performance Measures

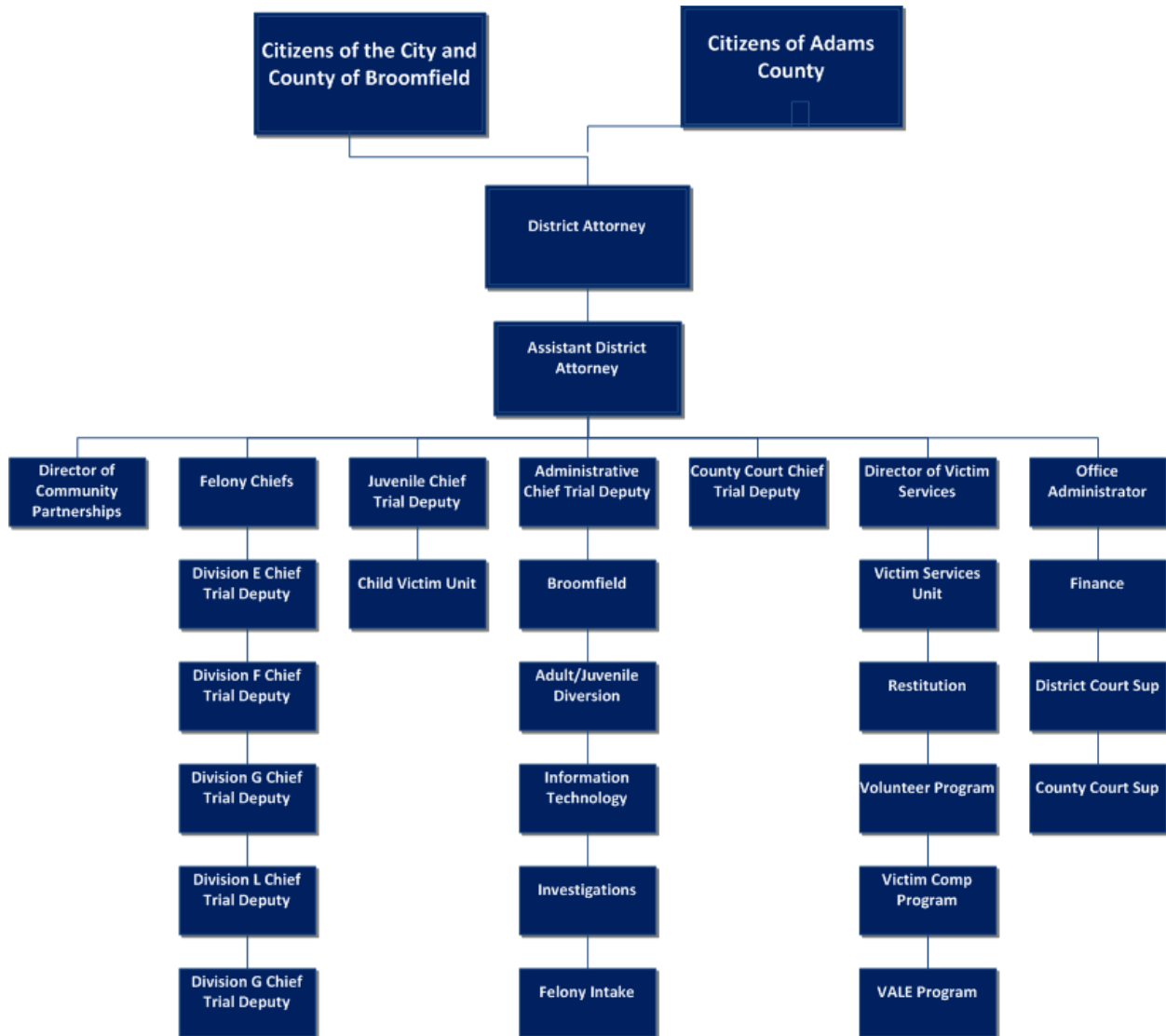
Description	2010 Actual	2011 Budget	2012 Budget
FTEs Per 10,000/Capita	.34	.32	.28
Per Capita Spending	\$2.87	\$2.94	\$3.58
Number of Tax Notices Per Budgeted FTE	11,425	11,329	13,077
Number of Tax Notices Per Actual FTE	12,241	12,139	13,077
Cost Per Tax Bill	8.01	7.66	7.82
Annual Tax Notices	171,380	169,942	170,000
Delinquent Tax Notices	15,227	13,506	15,000
Tax Counseling for the Elderly	5,100	5,077	5,206
Annual Tax Lien Sale Number of Parcels	3,363	2,817	3,000
Annual Tax Lien Sale Amounts	\$6,114,548	\$4,700,165	\$5,000,000
Tax Sale Premiums	\$177,011	\$168,807	\$160,000
Treasurer's Checks Issued	4,561	4,515	4,500
Mortgage Payments (mass)	\$150,000,000	\$145,554,021	\$147,500,000
Miscellaneous Receipts	4,061	3,664	3,000
Treasurer's Tax Certificates	20,055	17,778	18,000
Bankruptcy Cases	897	428	500
Property Tax Percent Collected	99.90%	99.90%	99.90%
Employees (FTE) Budget	15	15	13
Employees (FTE) Actual	14	14	13

**Revenue and Expenditure Summary**

Account Type	2010 Actual	2011 Estimate	2012 Budget
Revenue			
Charges for Services	\$ 2,544,821	\$ 2,493,410	\$ 2,573,050
Misc. Revenues	\$ 186,916	\$ 157,300	\$ 165,000
Total Revenue	\$ 2,731,737	\$ 2,650,710	\$ 2,738,050
Expenditures			
Personnel Services	\$ 955,291	\$ 978,794	\$ 935,441
Operating & Maintenance	\$ 28,736	\$ 25,646	\$ 42,300
Charges for Services	\$ 284,548	\$ 353,559	\$ 352,291
Capital Outlay	\$ -	\$ -	\$ 325,000
Total Expenditures	\$ 1,268,574	\$ 1,357,999	\$ 1,655,032



District Attorney's Office





Mission Statement

The mission of the District Attorney's Office is to pursue justice through the fair and ethical prosecution of criminal offenders; to seek justice for victims of crime; to create a safe community through positive partnerships with law enforcement and other community members; to earn and hold the trust and respect of the citizens that we are privileged and honored to serve.

The 17th Judicial District includes both Adams County and the City and County of Broomfield.

Primary Services

Criminal Prosecutions: The District Attorney's Office is assigned the responsibility to prosecute crimes occurring in the district. This includes everything from traffic to murder cases. In 2011, the office prosecuted over 38,000 cases including 3,797 felonies. The District Attorney's Office handled 372 jury trials in 2011 (130 felonies and 240 misdemeanors/traffic). For the FY 2011, the Adams office handled the **highest number of jury trials, and as the 17th Judicial District was in 2nd place overall.** Prosecutors plead the cases that should be pled and tried the cases that should go to trial.

Criminal Prosecution/Activity Performance Measures

Description	2010 Actual	2011 Actual	2012 Forecast
Felony Jury Trials	148	130	142
Felony Cases	4,078	3,797	3,913
Misdemeanor Cases	5,344	5,477	5770
Domestic Violence Cases	1,488	1,346	1,448
Traffic Cases	23,909	23,712	23,827
JUV Filings	812	651	754
DUI/DWAI	3,269	3,127	3,207

In addition to the prosecutorial services described above, the Office of District Attorney also administers the following related programs:

Victim Witness Services Unit: Started in 1978, information, support and assistance are provided to victim/witnesses of crimes in compliance with the Colorado Victim Bill of Rights, Colorado Revised Statute 24-4.1-301. The primary objective of the Unit is to ensure that victims / witnesses are afforded their mandatory rights pursuant to statute. Statutory mandates include notification of critical court hearings in writing, by telephone and in person as well as providing practical information regarding courtroom procedures, the criminal justice process and court accompaniment. Practical assistance is provided to document restitution requests for consideration by the sentencing courts. Unit personnel also provide efficient prosecutorial support services to Deputy District Attorneys throughout the court prosecution process. The Unit, in partnership with the Colorado Division of Criminal Justice, has created the first multi-disciplinary collaborative sexual assault response team for adult survivors of sexual violence in the 17th Judicial District. The Unit utilizes the services of trained volunteer advocates to assist with the heavy caseload prosecuted through the Domestic Violence Fast Track System. The use of volunteers is a cost-savings measure to the county. These volunteers perform duties equivalent to two



full-time employees during the course of each work week. Finally, Unit personnel provide statutorily mandated administrative assistance to the Crime Victim Compensation and VALE (Victim & Witness Assistance and Law Enforcement) Boards to facilitate the disbursement of over \$2,500,000 each year to victims / witnesses and victim service programs throughout the 17th Judicial District.

Victim Witness Services Unit Activity/Performance Measures

Description	2010 Estimate	2011 Budget	2012 Budget
Number of Volunteers	10	10	12
Volunteer Hours of Service	3,451 hrs	3,796 hrs	4,176 hrs
Number of Victims Served by Volunteers	1,010	1,112	1,223
Crime Victim Compensation Victims Served	2,651	2,686	2,713
Crime Victim Compensation Dollars Disbursed	1,917,961	1,600,000	1,700,000
Victims Served by Restitution Division	6,676	7,000	8,200
Victims/Witnesses Served by Unit	39,095	41,005	54,081
VALE Funded Agencies	33	35	33
VALE Dollars Disbursed	1,244,638	\$1,263,040	\$1,350,462

Diversion Program: Initiated in the late 1970's, this program is designed as a counseling alternative to prosecuting first time, non-violent felony offenders at the District Court level, as well as some misdemeanor cases. All referrals are received from the District Attorney's Office and are technically provable cases, which would be filed in court if Diversion did not exist. By reducing the number of cases within the court system, as well as the future risk to recidivate, the program reduces the costs to the District Attorney's Office, the county, and thus the taxpayers of the Judicial District.

The office provides both adult and juvenile services. In support of the operation, goals and objectives of the District Attorney's Office, victim reparation and supervision services are provided as well as groups and resources dedicated to improving pro-social behavior. To that end, the program conducts a variety of classes and groups in the areas of restorative justice, life skills, substance abuse, and mental health. The program views the collection of restitution for county crime victims as a major objective and priority. Program participants complete numerous hours of community service as another form of reparation. Through counseling interventions, offenders are provided with a plethora of skills and experiences that foster a crime-free lifestyle and improved self-efficacy.

Diversion Long Term Goals:

1. To improve the level of community safety through counseling endeavors and the advancement of early intervention.
2. To reduce direct and indirect costs to the court system.



3. To hold offenders accountable through the recoupment of restitution to county crime victims and through useful public service.
4. To support the Mission, Goals and Objectives of the District Attorney's Office.

Diversion Activity/Performance Measures

Description	2010	2011	2012
	Estimate	Budget	Budget
Referrals	451	409	430
Acceptances	296	293	295
Number of Victims Served	162	184	173
Successful Terminations	206	218	212
Restitution Collected	95,590	80,843	88,217

Long Term Goals

1. To utilize limited resources in the most cost effective ways to meet our prosecution and justice responsibilities.
2. To implement information technology to maximize staff productivity.
3. To use IT to also enhance information exchanges with law enforcement agencies and the District Attorney's Office.
4. To make our community safer through effective crime prevention efforts, which lower the direct and indirect costs of crime.
5. To support all items as listed in the Mission Statement.

Current Year Objectives

- While recognizing the current county revenue limitations:
- Utilize existing staff to effectively handle increasing caseloads, court rooms and trials.
- Implement new electronic case management system
- Use technology to also increase cost efficiency of our law enforcement partners.

2012 Budget Highlights

- \$79,730 is budgeted for training and professional affiliations in 2012.
- \$1,461,769 of revenue is budgeted for providing DA services for Broomfield.
- 2 FTEs were added



Revenue and Expenditure Summary

Account Type	2010 Actual	2011 Estimate	2012 Budget
Revenue			
Charges for Services	\$ 1,339,168	\$ 1,611,962	\$ 1,552,169
Federal Grants	\$ 1,120,724	\$ 776,368	\$ 678,804
State Grants/Other Governmental	\$ 780,793	\$ 867,450	\$ 806,065
Fines & Forfeitures/Misc.	\$ 1,450	\$ 1,598	\$ 1,000
Total Revenue	\$ 3,242,135	\$ 3,257,378	\$ 3,038,038
Expenditures			
Personnel Services	\$ 11,918,584	\$ 12,206,261	\$ 12,947,076
Operating & Maintenance	\$ 374,483	\$ 379,060	\$ 474,762
Charges for Services	\$ 951,733	\$ 865,586	\$ 985,605
Grants	\$ 982,845	\$ 609,362	\$ 500,000
Capital Outlay	\$ 28,749	\$ 135,300	\$ -
Total Expenditures	\$ 14,256,394	\$ 14,195,569	\$ 14,907,443

Possible Supplements

In the fall of 2011 (FY 2012) another new court room was added. The new division is split between County Court Division 8 and Drug Court.

Beginning in January 2012 our office began to see an increase in county court filings that appear to be the result of the various Adams County law enforcement agencies writing municipal tickets into County Court.



Criminal Justice Committee

2012 Budget Highlights

- One Criminal Justice Commission Coordinator position and one part-time Administrative Assistant position has been added to the Adams County authorized FTE count to work on coordinating efforts to help the judicial process become more efficient and less costly for the taxpayers. The total FTE count increase is 1.5. This is new to the 2012 budget.

Revenue and Expenditure Summary

Account Type	2010 Actual	2011 Estimate	2012 Budget
Revenue			
Charges for Services	\$ -	\$ -	\$ -
Total Revenue	\$ -	\$ -	\$ -
Expenditures			
Personnel Services	\$ -	\$ -	\$ 106,409
Operating & Maintenance	\$ -	\$ -	\$ -
Charges for Services	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ 106,409



Commissioners' Office

W. R. "Skip" Fischer (District 1)
Alice J. Nichol (District 2)
Erik Hansen (District 3)

Mission Statement

Adams County is committed to being a leader and a partner in enhancing and protecting the quality of life and the future of our community.

Primary Services

The Commissioners' Office is the governing body of Adams County, according to Colorado statutes. As the chief elected officials for the county, the commissioners establish policy and serve as the ultimate authority on matters of county appointments, vacancies in county offices, certification of mill levies, public hearings and adoption of the annual budget. In addition to general governance responsibilities, the Board of County Commissioners guides the operations of the county administrator and nine departments in the administrator's span of control. The board also holds public hearings at which official county business is conducted, considers applications for funding from community agencies, county departments and elected officials, represents the people of Adams County on other boards and governing bodies, and establishes personnel policies.

Governing Principles

- Consistently provide quality public services that are cost-efficient and demonstrate a high level of productivity.
- Create a safe and healthy workplace environment that demonstrates the county's commitment to valuing and respecting employees.
- Promote economic vitality, improved access to employment opportunities and a high quality of life for all citizens.
- Ensure a safe, peaceful community.
- Preserve and protect county natural resources.
- Encourage participation in county government through regional and neighborhood partnerships, inclusionary decision-making and easily accessible services.
- Pursue revenue strategies to assure equitable taxation and provide a stable and diversified revenue base for addressing long-term capital, infrastructure and operational needs.

Current Year Objectives

- Define a strategic plan that addresses employees, facilities, technology, infrastructure and financial resources.

2012 Budget Highlights

- \$5,000 is budgeted for special events such as opening ceremonies and dedications.



Activity/Performance Measures

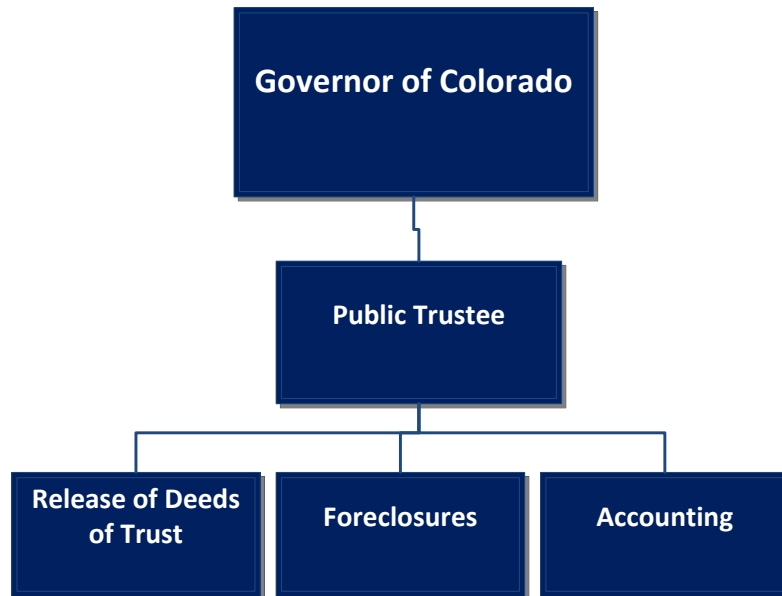
Description	2010 Estimate	2011 Estimate	2012 Budget
FTE's Per 10,000/Capita	.11	.11	.11
Per Capita Spending	\$1.66	\$1.58	\$1.37
Public Hearings	90	90	90
Land Use Hearings	180	180	180
Liquor License Renewals	100	100	100
Employees (FTE)	5	5	5

Revenue and Expenditure Summary

Account Type	2010 Actual	2011 Estimate	2012 Budget
Revenue			
Liquor Licenses	\$ 23,270	\$ 24,808	\$ 25,000
Misc. Revenues	\$ 2,820	\$ 3,500	\$ 3,500
Total Revenue	\$ 26,090	\$ 28,308	\$ 28,500
Expenditures			
Personnel Services	\$ 461,742	\$ 476,177	\$ 468,361
Operating & Maintenance	\$ 54,169	\$ 49,262	\$ 36,650
Charges for Services	\$ 217,393	\$ 204,203	\$ 128,052
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 733,304	\$ 729,642	\$ 633,063



Public Trustee's Office





Mission Statement

The Adams County Public Trustee's Office will provide accurate, prompt, and courteous service to the residents and businesses of Adams County.

Primary Services

County Public Trustees in ten large counties in Colorado are appointed by the Governor of Colorado and perform public service duties as prescribed in Colorado Revised Statutes Title 38, Articles 37, 38 and 39. Documents processed by the Adams County Public Trustee's Office include releases and partial releases of deeds of trust (when mortgages are paid or partially paid off) and foreclosures. In foreclosure processing, the Public Trustee serves as a neutral third party to assure that foreclosures are processed according to Colorado law. The Public Trustee's records are considered public records and, as such, are available for inspection by the general public and copies are available for purchase by the general public. The Adams County Public Trustee's office is a "fee funded" office and is not supported by county general funds.

2012 Budget Highlights

- Due to a decreasing volume of foreclosure filings, 2012 excess revenues from the Public Trustee's Office are estimated at \$150,000 or less, which represents revenues (fees for services) collected above and beyond the expenses required to operate the office (personnel, rent, equipment, etc.) according to the Public Trustee's operating budget. This excess revenue is paid over to the County Treasurer's office quarterly during each year and ultimately goes into the county's general fund. 2011 excess revenues deposited into the general fund totaled \$337,215.
- The 2012 budget for the Public Trustee for operating supplies is \$603,882. No general fund budget was requested because there were enough operationally-generated fees to cover expenditures.

Activity/Performance Measures

Description	2011	2012
	Actual	Estimate
Number of Releases of Deeds of Trust	15,089	18,000
Number of Foreclosures	3,553	2,900
Employees (FTE) (operating with 2 vacancies)	9	7

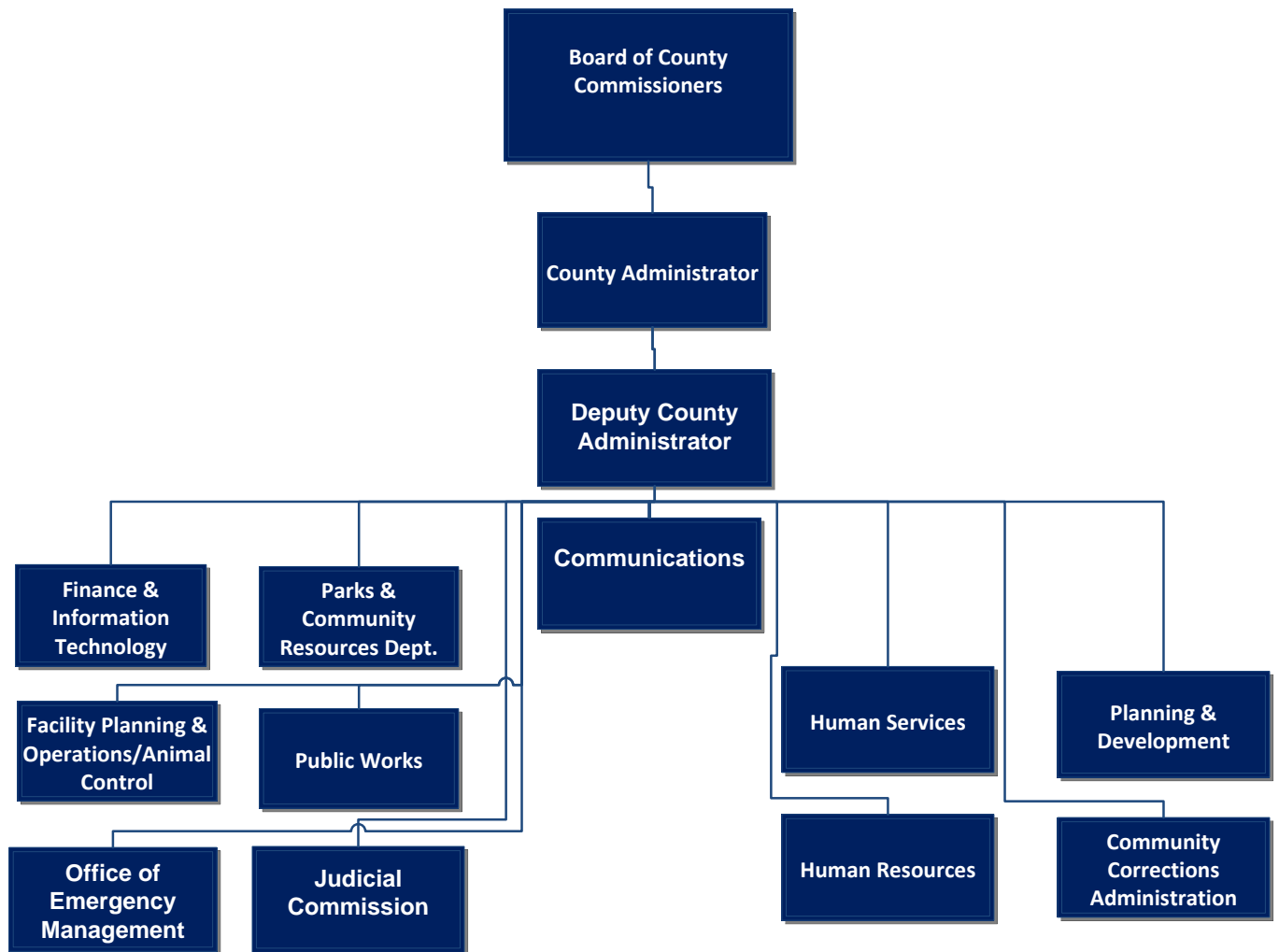


Revenue and Expenditure Summary

Account Type	2011 Actual	2012 Estimate		
Revenue				
Public Trustee Fees	\$ 968,337	\$ 755,000	\$	-
Total Revenue	\$ 968,337	\$ 755,000	\$	-
Expenditures				
Operating & Maintenance	\$ 631,121	\$ 603,882	\$	-
Charges for Services	-	-		-
Capital Outlay	-	-		-
Total Expenditures	\$ 631,121	\$ 603,882	\$	-



County Administrator's Office





Mission Statement

Adams County is committed to being a leader and a partner in enhancing and protecting the quality of life and the future of our community.

Primary Services

The County Administrator's Office manages and coordinates the functions of the departments and offices under the jurisdiction of the Board of County Commissioners. The office also assists the Board of County Commissioners in the formulation and implementation of county policies.

Specific responsibilities include:

- Coordinate the calendar of the Board of County Commissioners to include scheduling public hearings, study sessions and community meetings.
- Provide administrative support to the Board of County Commissioners to include records management and the issuance of liquor licenses.
- Represent the county in all aspects of public contact.

The County Administrator's Office manages the following departments and offices:

- Community Corrections Administration
- Facility Planning & Operations Department/Animal Control
- Finance & Information Technology Department
- Human Resources Department
- Parks & Community Resources Department
- Planning and Development Department
- Public Works Department
- Human Services Department
- Veterans Service Office

Together, these departments and offices provide basic services to the county and operational assistance to the Board of County Commissioners.

Long Term Goals

Communicate the plan of operations and policy directives to the county organization as articulated by the Board of County Commissioners.

Identify emerging issues in the county and focus resources in response to these issues.

Direct development of assessment tools to honestly and objectively measure organizational performance.

Ensure that the Board of County Commissioners has access to all necessary and relevant information for informed decision-making.

Current Year Objectives

Support legislative activity that benefits the county.

Adopt a process of assessment to effectively measure organizational performance.

Formalize the county resource plan consistent with near term economic realities.



Facilitate the continued implementation of the collaborative transportation plan.

2012 Budget Highlights

- \$39,000 is budgeted for postage and \$55,000 is budgeted for printing the annual report to the public.
- \$24,000 is budgeted in other professional services for sales tax accountability to the cities and citizens of Adams County, events such as the state of the county address and to cover a portion of the design costs for the annual report to the public.
- \$100,000 has been allocated for special events.
- Deputy County Administrator position has been added.

Activity/Performance Measures

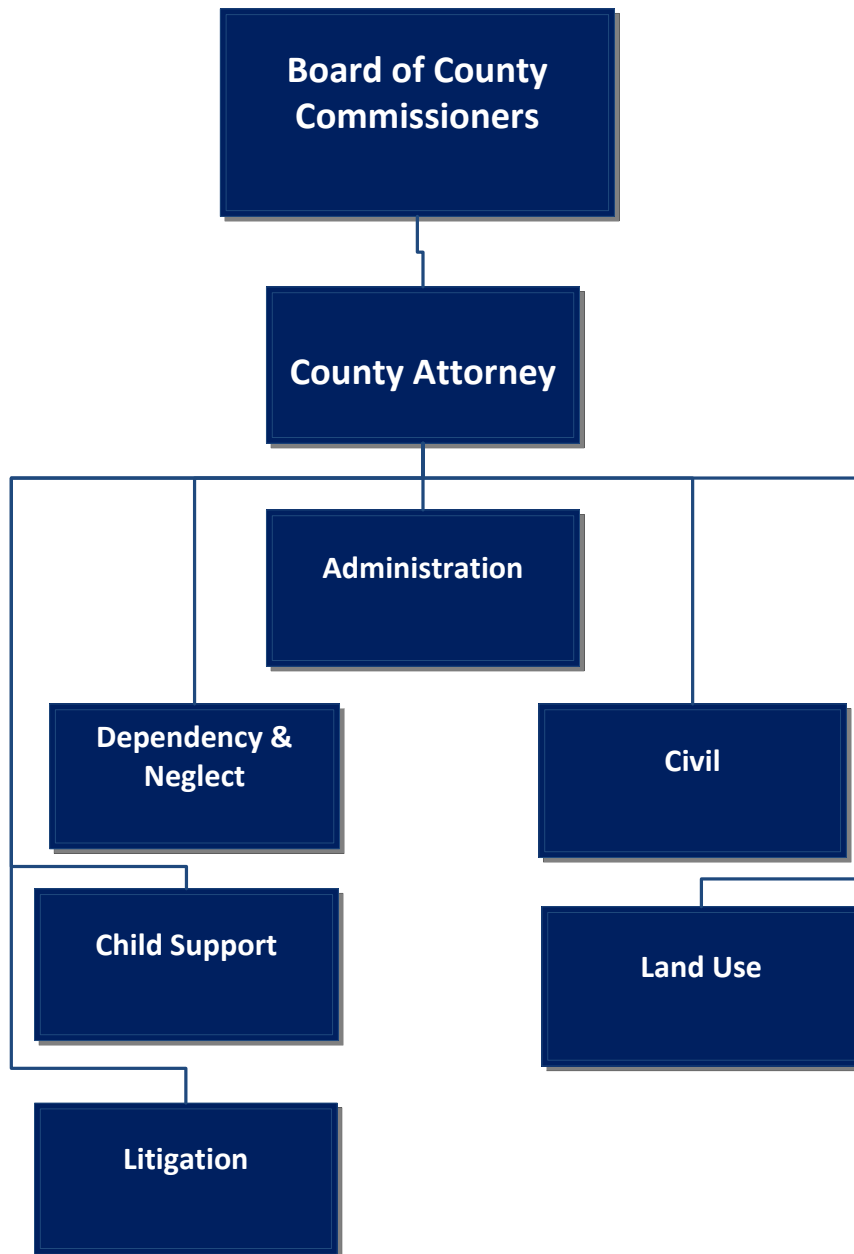
Description	2010 Estimate	2011 Estimate	2012 Budget
FTEs Per 10,000/Capita	.11	.06	.09
Per Capita Spending	\$1.49	\$2.18	\$2.23
Departments Supported	9	9	9
Public Hearings	90	90	90
Employees (FTE)	5	3	4

Revenue and Expenditure Summary

Account Type	2010 Actual	2011 Estimate	2012 Budget
Revenue			
Charges for Services	\$ -	\$ -	\$ -
Total Revenue	\$ -	\$ -	\$ -
Expenditures			
Personnel Services	\$ 524,993	\$ 605,592	\$ 780,067
Operating & Maintenance	\$ 18,303	\$ 186,954	\$ 121,500
Charges for Services	\$ 115,284	\$ 214,423	\$ 127,292
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 658,580	\$ 1,006,969	\$ 1,028,859



County Attorney's Office





Mission Statement

The Adams County Attorney's Office is committed to providing the Board of County Commissioners, elected officials, and department directors with competent and professional legal advice. The County Attorney's Office, through constructive dialogue, shall encourage new ideas, be progressive and foresighted, and always analyze the legal, social, fiscal, and political consequences of its opinions. We shall treat every person with fairness, kindness, and respect. We shall work together as a team to serve and assist the county and each department and elected office in achieving its goals.

Primary Services

The County Attorney's Office gives legal advice to the Board of County Commissioners, elected officials, all county departments, and such other entities as may be authorized by the Board of County Commissioners. Attorneys appear in all courts of record on behalf of the commissioners, elected officials, and employees acting within the scope of their employment.

The office prosecutes misdemeanor violations of the zoning and building codes in County Court and obtains warrants for the county to clean blighted properties in unincorporated areas.

The office provides legal advice and representation to the Adams County Human Services Department (ACHSD) in all cases for the Child Support Enforcement Unit. It files all civil claims in state, district, and county courts and federal bankruptcy court for welfare fraud recoveries.

The office provides legal advice and representation to the ACHSD in all dependency and neglect cases, administrative review hearings, adult services matters, and other matters directly related to social services. It provides legal advice and assistance to the ACHSD director, administrators, supervisors, and line workers. The County Attorney's Office also prosecutes all Adams County involuntary mental health and alcohol commitments. It provides extensive education and training to county employees as necessary.

Long Term Goals

- Mitigate potential future liability.
- Comply with mandatory legal standards.
- Improve the efficiency and effectiveness of legal services.
- Current Year Objectives

Develop and retain a staff of competent, professional individuals who work well together and benefit the organization. Analyze the legal, social, fiscal, and political impacts of opinions and decisions. Anticipate legal questions and project legal reforms. Effectively communicate the Board's vision, mission, and decisions to other elected officials and departments so that others may internalize those goals and do their part to achieve them. Prepare to address the county's future growth and fiscal needs. Goals #1 and 2.

- Provide staff with equipment and a work environment to efficiently perform job duties and provide competent legal representation. Goal #3.
- Provide efficient and effective legal services to Adams County Human Services Department in areas of paternity and child support enforcement, fraud recovery, and foster care collections. Goal #2.
- Provide efficient and effective legal services to Adams County Human Services Department in areas of adult services, contracts, dependency & neglect cases, and administrative hearings. Goal #2.

**2012 Budget Highlights**

- \$300,000 was budgeted in 2012 to hire outside counsel to recover county funds fraudulently paid.
- \$250,000 was budgeted in 2012 to hire outside counsel to address environmental issues for the county.

Activity/Performance Measures

Description	2010 Estimate	2011 Budget	2012 Budget
FTEs Per 10,000/Capita	.61	.56	.56
Per Capita Spending	\$7.21	\$6.65	\$7.73
New Inmate Cases	0	6	5
New EEO Matters	0	12	2
New Foreclosures	80	67	60
New Blight Enforcement	211	195	200
New Zoning Enforcement	143	136	140
Child Support Enforcement Money Collected	\$31,344,766	\$31,599,379	\$31,599,379
Non-IVE Foster Care Money Collected	\$383,970	\$417,141	\$417,141
Dependency & Neglect Cases Filed	411	279	300
Mental Health/Alcohol Commitment Files	99	89	94
Employees (FTE)	27	26	26

Revenue and Expenditure Summary

Account Type	2010 Actual	2011 Estimate	2012 Budget
Revenue			
Charges for Services	\$ 1,516,416	\$ 1,258,204	\$ 1,477,440
Total Revenue	\$ 1,516,416	\$ 1,258,204	\$ 1,477,440
Expenditures			
Personnel Services	\$ 2,586,397	\$ 2,625,290	\$ 2,650,419
Operating & Maintenance	\$ 162,399	\$ 166,894	\$ 146,470
Charges for Services	\$ 435,453	\$ 282,951	\$ 777,410
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 3,184,250	\$ 3,075,135	\$ 3,574,299



Administrative/Organizational Support

Primary Services

The general fund's Administrative/Organizational Support expense program accounts for various expenditures of a general and/or miscellaneous nature for which it is neither appropriate nor practical to budget for in various other operating budget programs.

2012 Budget Highlights

- \$400,000 was budgeted for termination pay, which provides for the estimated general fund termination pay liability for employees leaving county government service in 2012.
- \$220,000 was budgeted for annual memberships, primarily for Colorado Counties, Inc., Denver Regional Council of Governments, Regional Air Quality Council, Aurora Economic Development Council, and National Association of Counties.
- Principal and interest totaling \$13,955,267 are budgeted in 2012 for capital lease payments to be made according to five leaseback agreements between the county and its lessors. Specific terms of the first lease with Capital Asset Finance Corporation included the sale of two county-owned buildings, which took place in October 1999. Principal and interest payments were spread out over 15 years, at an interest rate that ranges from 3.75-5.40%. This financing transaction was refunded in 2009 due to the positive interest rate environment. The lease now uses only the Children and family Services Building as collateral freeing up the Human Services building. The lease matures in 2014 and interest rates range from 1.1%-3.0%. The second lease purchase agreement with the Adams County Public Facilities Leasing Trust 2003 includes the sale-leaseback of the Adams County Service Center for a 20-year period, at an interest rate that ranges from 3.0-6.0%. The third lease purchase agreement is with the Adams County Public Facilities Leasing Trust 2008 includes the Western Service Center, District Attorney Building, Sheriff HQ/Coroner Building, and the Development Building. Principal and interest payments are spread out over 10 years at an average interest rate of 4.01%. The fourth agreement is with the Adams County Detention Facility Leasing Trust 2009. Principal and interest are spread out over 20 years at an average interest of 4.85%. The fifth transaction is a lease-leaseback transaction called the Adams County Public Facilities Leasing Trust 2010 and includes a portion of the Justice Center for collateral and the interest rate is 4.24% for the life of the transaction. For all five agreements, total principal payable is \$7,043,300 and interest totals \$6,911,967.

Revenue and Expenditure Summary

Account Type	2010 Actual	2011 Estimate	2012 Budget
Expenditures			
Personnel Services	\$ 622,262	\$ 955,467	\$ 1,086,794
Operating & Maintenance	\$ 4,688	\$ 687,611	\$ 11,300
Charges for Services	\$ 2,805,314	\$ 2,191,178	\$ 2,954,459
Debt Service	\$ 13,192,403	\$ 14,135,611	\$ 13,955,267
Governmental Services	\$ 1,144,815	\$ 1,196,166	\$ 957,953
Capital Outlay	\$ 106,834	\$ 354,361	\$ -
Total Expenditures	\$ 17,876,316	\$ 19,520,394	\$ 18,965,773



**WSC, DA, Sheriff HQ/Coroner, Development
Building Lease
Payment Schedule**

Date	Principal	Interest	Total Payment
2008	-	612,659.79	612,659.79
2009	2,913,211.00	1,375,889.06	4,289,100.06
2010	3,030,143.00	1,257,830.30	4,287,973.30
2011	3,151,777.00	1,135,025.23	4,286,802.23
2012	3,278,300.00	1,007,282.69	4,285,582.69
2013	3,409,914.00	874,403.91	4,284,317.91
2014	3,546,819.00	736,181.89	4,283,000.89
2015	3,689,231.00	592,401.46	4,281,632.46
2016	3,837,370.00	442,838.70	4,280,208.70
2017	3,991,470.00	287,260.69	4,278,730.69
2018	4,151,765.00	125,425.00	4,277,190.00
Total	35,000,000.00	8,447,198.72	43,447,198.72

**Children and Family Services Building Lease
Payment Schedule**

Date	Principal	Interest	Total Payment
2009	\$ 840,000.00	\$ 66,656.25	\$ 906,656.25
2010	\$ 905,000.00	\$ 144,150.00	\$ 1,049,150.00
2011	\$ 930,000.00	\$ 117,000.00	\$ 1,047,000.00
2012	\$ 960,000.00	\$ 89,100.00	\$ 1,049,100.00
2013	\$ 990,000.00	\$ 60,300.00	\$ 1,050,300.00
2014	\$ 1,020,000.00	\$ 30,600.00	\$ 1,050,600.00
Total	\$ 5,645,000.00	\$ 507,806.25	\$ 6,152,806.25

*2009B refunding of 1999 CAFCO Lease

**Adams County Detention Facility Lease
Payment Schedule**

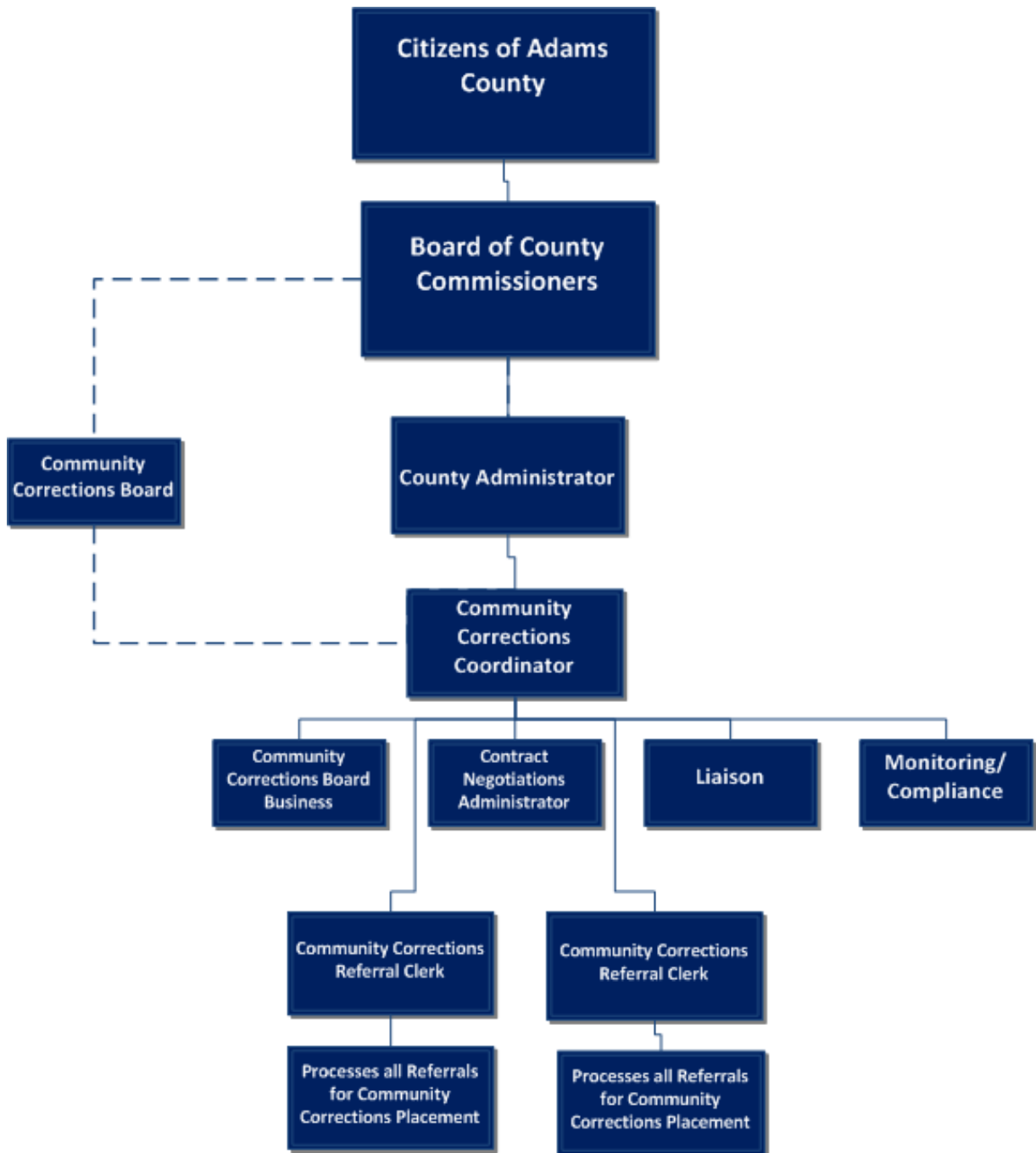
Year	Principal	Interest	Total Payment
2009	2,160,000.00	4,113,786.06	6,273,786.06
2010	1,470,000.00	4,806,788.76	6,276,788.76
2011	1,515,000.00	4,762,688.76	6,277,688.76
2012	1,560,000.00	4,717,238.76	6,277,238.76
2013	1,610,000.00	4,670,438.76	6,280,438.76
2014	1,660,000.00	4,622,138.76	6,282,138.76
2015	1,710,000.00	4,572,338.76	6,282,338.76
2016	1,770,000.00	4,516,763.76	6,286,763.76
2017	1,830,000.00	4,454,813.76	6,284,813.76
2018	1,900,000.00	4,386,188.76	6,286,188.76
2019	6,250,000.00	4,314,938.76	10,564,938.76
2020	6,560,000.00	4,002,438.76	10,562,438.76
2021	6,890,000.00	3,674,438.76	10,564,438.76
2022	7,185,000.00	3,381,613.76	10,566,613.76
2023	7,505,000.00	3,058,288.76	10,563,288.76
2024	7,855,000.00	2,711,182.50	10,566,182.50
2025	8,240,000.00	2,326,287.50	10,566,287.50
2026	8,650,000.00	1,914,287.50	10,564,287.50
2027	9,080,000.00	1,481,787.50	10,561,787.50
2028	9,550,000.00	1,016,437.50	10,566,437.50
2029	10,050,000.00	515,062.50	10,565,062.50
Total	105,000,000.00	74,019,948.70	179,019,948.70

**Government Center - Construction**Certificates of Participation
Series 2010

Year	Principal	Interest	Total Payment
2010	-	399,796.67	399,796.67
2011	510,000.00	657,200.00	1,167,200.00
2012	530,000.00	635,576.00	1,165,576.00
2013	550,000.00	613,104.00	1,163,104.00
2014	575,000.00	589,784.00	1,164,784.00
2015	600,000.00	565,404.00	1,165,404.00
2016	625,000.00	539,964.00	1,164,964.00
2017	650,000.00	513,464.00	1,163,464.00
2018	680,000.00	485,904.00	1,165,904.00
2019	710,000.00	457,072.00	1,167,072.00
2020	740,000.00	426,968.00	1,166,968.00
2021	770,000.00	395,592.00	1,165,592.00
2022	800,000.00	362,944.00	1,162,944.00
2023	835,000.00	329,024.00	1,164,024.00
2024	870,000.00	293,620.00	1,163,620.00
2025	910,000.00	256,732.00	1,166,732.00
2026	945,000.00	218,148.00	1,163,148.00
2027	985,000.00	178,080.00	1,163,080.00
2028	1,030,000.00	136,316.00	1,166,316.00
2029	1,070,000.00	92,644.00	1,162,644.00
2030	1,115,000.00	47,276.00	1,162,276.00
Total	15,500,000.00	8,194,612.67	23,694,612.67



Community Corrections Administration





Mission Statement

To aid in accomplishing the mission of the Adams County Community Corrections Board by promoting and increasing public safety while protecting the right of local control; providing viable sentencing alternatives to the Court and alternative placement options to the Department of Corrections (DOC); promoting effective treatment services to offenders in a cost effective manner; providing oversight functions for all community corrections facilities and programs already established; and investigating the desirability of creating, contracting with, or participating in additional programs. Further, it is the mission of this department to advise the Board of County Commissioners by presenting recommendations made by the Community Corrections Board.

Primary Services

Community Corrections negotiates, processes, and monitors contracts and subcontracts that provide for community corrections services; manages the financial resources allocated; provides financial reporting to the state, county and Community Corrections Board; provides oversight function of community corrections programs per the direction of the Community Corrections Board including performance audits; conducts all Community Corrections Board and Screening Committee business; processes all diversion and transition referrals for community corrections placement; coordinates the placement of approved offenders to the appropriate program; and serves as a liaison between criminal justice agencies, the state agencies, county agencies and the Colorado Association of Community Corrections Boards.

Administration: The Administrative Expenditure Program is established to account for all expenditures made by the Community Corrections Board and the Community Corrections Coordinator in conducting Board business, Screening Committee business, and all other expenditures necessary to administrate the activities of the Community Corrections Administration Department. Funding for administration is based on a percentage of total program allocations.

Transition Residential: Per a contract with the Division of Criminal Justice and pursuant to community corrections legislation, this program compensates approved service providers for residential community correction services to Transition Residential offenders. "Transition" is a highly structured residential program, which allows DOC inmates to work into the community gradually before being completely released from custody. Clients must be accepted by the Adams County Community Corrections Board's Screening Committee and/or an Adams County service provider to be placed in the program. Services include emphasis on individual treatment plans (may include drug/alcohol treatment, domestic violence, anger management, offense specific treatment, individual psychological counseling, etc.). Community resources for employment and education services are utilized. The program also offers drug/alcohol, antabuse testing/monitoring. Successful clients may complete their sentence or progress to Intensive Supervision Inmate (ISPI) status, ISP Parole (ISPP) or regular Parole status. Unsuccessful clients return to the Department of Corrections for incarceration.

Diversion Residential Program: Per a contract with the Division of Criminal Justice and pursuant to the community corrections legislation, this program compensates approved service providers for residential community correction services to Diversion Residential offenders. "Diversion" is a highly structured program for clients, which "diverts" offenders from prison. Clients must be accepted by the Adams County Community Corrections Board's Screening Committee and/or an Adams County service provider and sentenced by the Court to be placed in the diversion program. Services include emphasis on individual treatment plans (may include drug/alcohol treatment, domestic violence, anger management, offense specific treatment, individual psychological counseling, et. seq.). Community resources for employment and education services are utilized. The program also offers drug/alcohol, antabuse testing/monitoring. The program is responsible for monitoring



court ordered conditions and reporting outcomes to the Probation Officer and the Court. Successful clients usually move to the non-residential program, unsuccessful clients are usually sent to the Department of Corrections.

Diversion Non-Residential Program: Per contract with the Division of Criminal Justice and pursuant to community corrections legislation, this program compensates approved service providers for non-residential community correction services to Diversion Non-residential clients. "Diversion" (diverted from prison), also termed "Direct Sentenced", offenders who have successfully completed the residential phase are eligible for the non-residential program. There are four levels of non-residential supervision. Clients can earn privileges and less supervision as they progress through the system. Upon violations they can be regressed back to a higher level of supervision. Services include telephone contacts, submission of weekly schedules, drug/alcohol testing, continued monitoring of treatment programs, court-ordered conditions, and employment verifications.

Long Term Goals

1. Support a systems-wide approach to planning for all criminal justice agencies.
2. Obtain additional state funding to pay for offenders' placement in all available beds.
3. Research methods to reduce the rate of walk aways from programs.
4. Provide additional services to offenders not currently available within our jurisdiction.
5. Improve the quality of all services provided to clients to increase success and decrease offender recidivism.
6. Provide an efficient and accurate referral system to the Courts, Department of Corrections, Probation, and the Department of Criminal Justice.
7. Establish additional audit and audit follow-up procedures to assess program effectiveness.
8. Analyze all populations to ensure appropriate placements are being made.
9. Explore the use of technological tools to enhance the capabilities for supervision of offenders.

Current Year Objectives

- Be prepared to adjust to the State funding levels, whether that includes increases or decreases. State budget reductions will likely target prison spending, thus the need to reduce prison populations, community corrections may actually see an increase in funding from the State.
- Assist new management at the Phoenix Center to stabilize. Since the movement of females into the Phoenix Center, there are now 4 different populations to deal with. 1) females, 2) community corrections males, 3) sex offenders and 4) community return to custody (parole violators). Each population presents their individual challenges and specialized needs.
- Continue to engage in long term planning, one objective is to find a suitable location for a separate female facility. A second objective is to meet with Judges, District Attorneys, Public Defenders and Probation to keep them abreast of the changes and additions community corrections has made.
- Continue to keep the number of offenders waiting in jail for placement to community corrections to a minimum.
- Create (with the help of the Information Technology department) a range of statistical reports that compare information from year-to-year, i.e. walkaways and rates of recapture, etc.
- Manage the reduction in the number of male beds available for use (50) with the closing of the Loft House and trying to maintain the low number of offenders in jail waiting for placement.
- Continue with policy and procedure updates.
- Continue with Phase II of an operations manual.



2012 Budget Highlights

- \$5,708,193 was appropriated in 2012 for Other Professional Services. The majority of these funds are used for contractual Community Corrections programs services including Diversion Residential, Transition Residential and Diversion Non-Residential.
- \$1,200 was appropriated in 2012 for membership dues for the Colorado Association of Community Corrections Boards (CACCB).

Activity/Performance Measures

Description	2010 Estimate	2011 Budget	2012 Budget
FTEs Per 10,000/Capita	.05	.05	.05
Per Capita Spending	\$10.53	\$12.48	12.82
Daily Cost Per Client - Residential	\$37.74	\$37.74	\$37.74
Daily Cost Per Client - non-Residential	\$5.12	\$5.12	5.12
Total Offenders Referred	2,246.00	2,263.00	2,275.00
Offenders Supervised/Day - Residential	379.00	387.00	390
Offenders Supervised/Day - non-Residential	110.00	115.00	120
Avg. Prison Cost Saved/Day - Residential	\$14,341.00	\$14,644.00	14,700
Avg. Prison Cost Saved/Day - non-Residential	\$7,773.00	8,126.00	8,500
% of Offenders Completing Residential Programs	50%	50%	52%
% of Offenders Completing non-Residential Programs	62%	50%	55%
Restitution Paid to Victims Per Year	\$290,000.00	\$300,000.00	\$300,000.00
Employees (FTE)	2.5	2.5	2.5

**Revenue and Expenditure Summary**

Account Type	2010 Actual	2011 Estimate	2012 Budget
Revenue			
Misc. Revenue	\$ 5,791,861	\$ 5,755,107	\$ 5,924,041
Total Revenue	\$ 5,791,861	\$ 5,755,107	\$ 5,924,041
Expenditures			
Personnel Services	\$ 162,904	\$ 152,844	\$ 173,688
Operating & Maintenance	\$ 10,613	\$ 14,256	\$ 24,956
Charges for Services	\$ 5,462,261	\$ 5,763,591	\$ 5,729,885
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 5,635,778	\$ 5,930,691	\$ 5,928,529



Community Transit

Mission Statement

The mission of A-LIFT is to promote mobility and independence for older adults and disabled persons through a community partnership committed to accessible and affordable transportation in Adams County.

Primary Services

The A-LIFT Community Transit offers transportation to Adams County residents who are disabled regardless of age or who are 60 years of age and over.

Persons needing transportation to the following can qualify for this service:

- Medical Appointments
- Dental Appointments
- Grocery Stores
- Congregate Meal Sites
- Local Priority (5 mile radius)

Long Term Goals

- Increase funding resources and opportunities
- Increase delivery of service
- Increase marketing efforts

Current Year Objectives

1. Use services of a professional grant writer to expand revenue base by \$50,000 in additional grant funding.
2. Collect \$16,000 in rider and individual donations through such means as an online donation option and/or newsletter that is distributed on vehicles and at key locations, and possibly through direct mailings of the newsletter.
3. Provide up to 2,300 personal rides that promote independence and self sufficiency.
4. Maintain the level of ridership of minority population at no less than 15%.
5. Increase marketing activities and community outreach to increase the number of unduplicated riders and increase overall community awareness of the A-LIFT program by participating in at least 8 community events/resource fairs.
6. Provide a minimum of 24,000 rides.
7. Conduct an annual rider satisfaction survey and report.
8. Conduct an annual monitoring visit with the service provider.
9. Secure involvement of the City of Aurora in the A-LIFT Policy Council and the A-LIFT program.

2012 Budget Highlights

- \$396,540 of revenue is budgeted in 2012 from Community Transit Grants.



Revenue and Expenditure Summary

Account Type	2010 Actual	2011 Estimate	2012 Budget
Revenue			
Misc. Revenues	\$ 2,110	\$ -	\$ -
Intergovernmental Revenue	\$ 544,258	\$ 370,097	\$ 396,540
Total Revenue	\$ 546,368	\$ 370,097	\$ 396,540
Expenditures			
Personnel Services	\$ -	\$ -	\$ -
Operating & Maintenance	\$ 110	\$ 2,263	\$ 3,500
Charges for Services	\$ 437,423	\$ 450,868	\$ 527,040
Capital Outlay	\$ 94,641	\$ -	\$ -
Total Expenditures	\$ 532,174	\$ 453,131	\$ 530,540



Economic Development – ACED, Inc.

Mission Statement

The mission of Adams County Economic Development, Inc. (ACED) is to be a powerful, collaborative, dynamic, regional catalyst for building partnerships, and develop a climate that results in quality jobs, a strong tax base, and an enviable community of which we are proud.

ACED's Vision is to be:

- Innovative
- Respected
- Significant

Primary Services

ACED was incorporated in 1982 as a Colorado non-profit corporation. Adams County and the Metro-North Chamber of Commerce jointly organized the corporation to expand the county's economic base and to promote business and industrial expansion within the County. The Board of Directors is composed of members of both public and private sectors, with a total membership of more than 120 entities.

ACED provides information and services to the development community, and to new and expanding primary businesses in the county. The emphasis is to identify and encourage investments by businesses, creating new "primary jobs". A primary employer is one who exports over half of their goods and/or services, thereby bringing new money into the county in the form of wages, expenditures, and profits. These new monies are then spent throughout the community and otherwise invested to create additional new wealth.

Services provided by ACED include: research, demographics & employer surveys; comprehensive site selection support & advice; marketing of the county via public relations, tradeshow, industry associations, aggressive retention programs; speeches and custom publications; regulatory coordination; management of comprehensive real estate & tracking databases; website administration of a first-class site with a real-time property search capability; Enterprise Zone administration; analysis of and recommendations on regional infrastructure challenges to economic development; tax incentive and regulatory policy; permit acquisitions; exports and reverse investments; locating new technologies and processes and; comprehensive workforce development programs and employee placement. Additionally, ACED works closely with the Adams County Education Consortium, Metro Denver Economic Development Corporation, the Colorado Office of Economic Development & International Trade, and numerous other regional and state partners focused on economic development.

2012 Budget Highlights

- Adams County's 2012 budgeted grant allocation to ACED, Inc. is \$484,768.
- \$48,500 has been appropriated for community education
- \$21,340 has also been approved for another economic development organization, the I-70 Regional Economic Advancement Partnership (REAP).



Revenue and Expenditures Summary

Account Type	2010 Actual	2011 Estimate	2012 Budget
Revenue			
Intergovernmental Revenue	\$ -	\$ -	\$ -
Total Revenue	\$ -	\$ -	\$ -
Expenditures			
Personnel Services	\$ -	\$ -	\$ -
Operating & Maintenance	\$ -	\$ -	\$ -
Charges for Services	\$ 598,064	\$ 571,761	\$ 554,608
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 598,064	\$ 571,761	\$ 554,608



Economic Development Incentives

Primary Services

The Economic Development Incentives Program was established to promote/encourage primary business growth in Adams County. The county has agreed to offer tax rebates to companies that will, in return, expand and/or move their businesses to the county, and ultimately generate new property tax revenue in the future. For additional information on economic incentives and enterprise zones, please visit <http://www.adamscountyed.com/> on the Internet.

2012 Budget Highlights

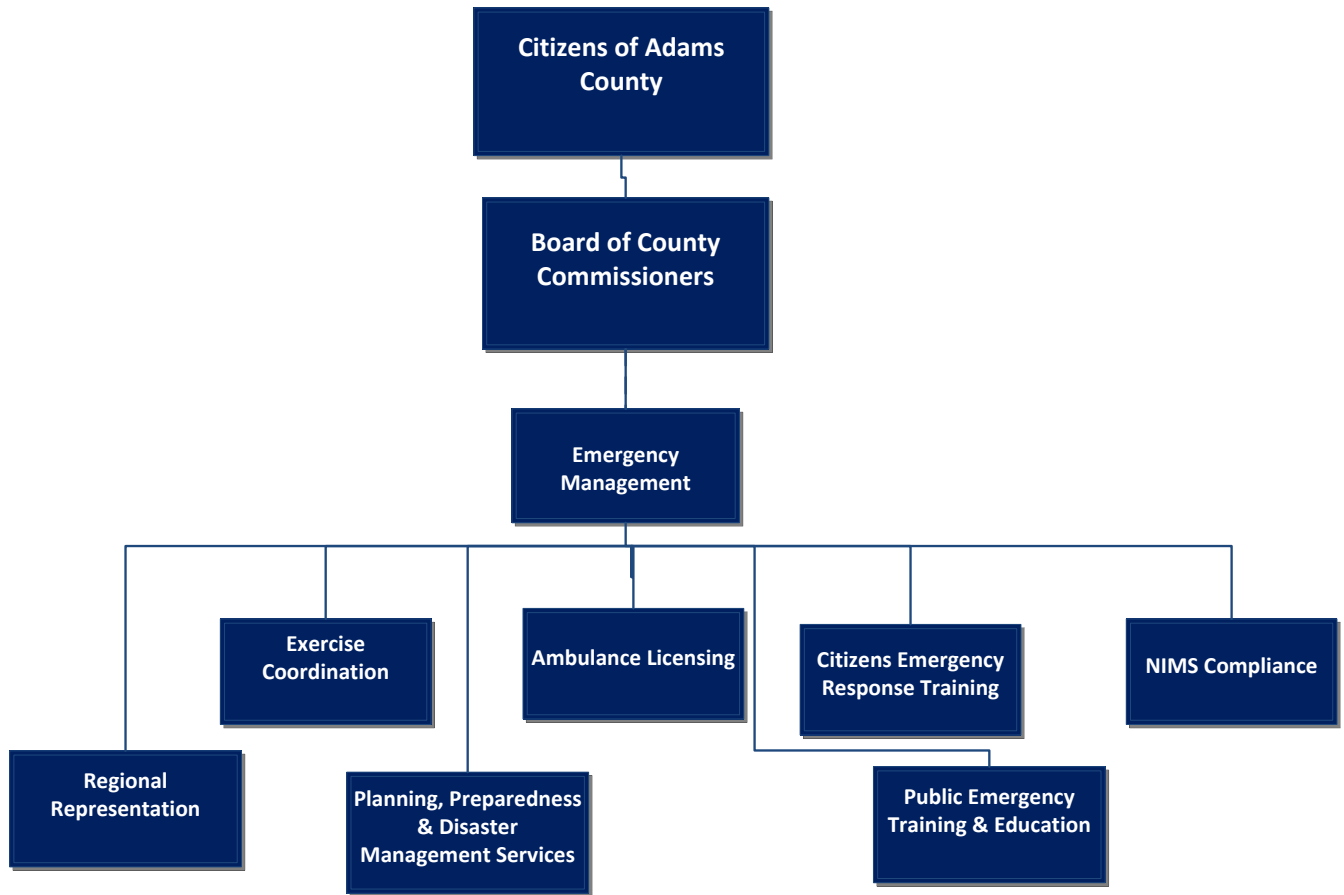
- Expenditures to be paid out in 2012 are budgeted at \$600,000.
- Current year budgeted incentive packages: Alpine Waste, Ascent Solar Technologies, Brannan Sand and Gravel Asphalt Storage Project, Colorado Petroleum, Cummins Rocky Mountain, Degussa Construction Chemicals, Denver Merchandise Mart, Denver Newspaper Agency, FedEx Freight, FedEx Ground, Furniture Row, GE/PrimeStar, Kroger Co., Kwal Paint, Neway Packaging, Oneida Cold Storage, Precast Concepts, Precision Metals, Rocky Mountain Natural Meats, Rogers and Sons, Sierra Detention Systems, Trustile Doors, and Utility Trailer.

Revenue and Expenditure Summary

Account Type	2010 Actual	2011 Estimate	2012 Budget
Revenue			
Intergovernmental Revenue	\$ -	\$ -	\$ -
Total Revenue	\$ -	\$ -	\$ -
Expenditures			
Personnel Services	\$ -	\$ -	\$ -
Operating & Maintenance	\$ -	\$ -	\$ -
Charges for Services	\$ 567,716	\$ 600,000	\$ 600,000
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 567,716	\$ 600,000	\$ 600,000



Office of Emergency Management





Mission Statement

Our mission is to create an emergency management program that is respected for its leadership in creating resilient capabilities, strong partnerships and a collaborative approach to the preparing for, responding to, and recovering from disasters affective the agencies, jurisdictions and citizens within Adams County.

Primary Services

The Office of Emergency Management serves the entire county, its government and citizens, and is responsible for planning and coordinating disaster services in cooperation with the municipalities situated within the county borders. This service is required by statute (C.R.S. 24-32-2107).

Additionally, the National Incident Management System (NIMS), and FEMA's Comprehensive Preparedness Guide (CPG 101) provide guidance as to what capabilities are needed for effective prevention, protection, response and recovery from disasters. The following outlines the services and capabilities that local government should achieve pursuant to NIMS and CPG 101:

- Preparedness
- Emergency Operations Center Capabilities
- Planning
- Procedures & Protocol
- Training & Exercises
- Multi-Agency Coordination Systems
- Resource Management
- Communication & Information Management
- Notification
- Public Information & Warning
- Joint Information Systems
- Mutual Aid Agreements
- Command & Management
- Personnel Qualifications & Certifications
- Ongoing Management & Maintenance

Long Term Goals

Long term goals for the Office of Emergency Management must be developed based on local hazards, capabilities, as well as State and Federal guidance including, the National Incident Management System (NIMS) and the Comprehensive Planning Guide 101 (FEMA 2010). The Emergency Management Accreditation Program (EMAP) incorporates federal guidance and is a tool for continuous improvement and long term emergency management program development. Long term goals do not reflect a particular time frame or challenges faced due to staffing and resource limitations. Such goals do, however, define the standards and program capabilities by which the County's emergency management program should be measured:



1. Emergency Management Program Administration

- Adams County has a documented Emergency Management Program that includes an executive policy statement for emergency management (EMAP 3.1.1, County Value 4, 6)
- Emergency Management has a multi-year strategic plan that is developed in coordination with emergency management program stakeholders that defines the mission, goals, objectives, milestones and implementation method for the Emergency Management Program (EMAP 3.1.1, County Value 4, 6)
- Adams County has a documented method and schedule for evaluation, maintenance, revision and corrective actions (EMAP 3.1.2, County Value 4, 6)
- Adams County has fiscal and administrative procedures in place for use during and after an emergency or disaster (EMAP 4.1.1, County Value 3, 4)
- Procedures exist to provide for maximum flexibility to expeditiously request, receive, manage, and apply funds in emergency situations to ensure timely delivery of assistance and cost recovery (EMAP 4.1.2, County Value 3)

2. Hazard Identification

- Emergency Management has assessed the risk and vulnerability of people, property, the environment, and its own operations from the natural and human-caused hazards that potentially impact Adams County (EMAP 4.3.1, County Value 4, 1)
- Adams County has a mitigation plan that is based on the assessed risks and is developed through a formal planning process involving stakeholders (EMAP 4.4.5, County Value 4, 1, 6)

3. EOC Management:

- EOC needs and shortfalls are prioritized and addressed through a variety of initiatives, which include the budget process, executive process, mutual aid agreements, memoranda of understanding, contractual service agreements or business partnerships (EMAP 4.8.3, in part, County Value 4, 3)
- Procedures are developed to guide situation and damage assessment, situation reporting and incident support planning (EMAP 4.11.4, in part, County Value 4)
- Adams County has a primary and alternate facility capable of coordinating and supporting sustained response and recovery operations consistent with the risk assessment (EMAP 4.12.1, County Value 4)
- There are established and tested procedures for activation, operation, and deactivation of primary and alternate facilities (EMAP 4.12.2, County Value 4)

4. Training & Exercises

- Adams County has a formal, documented training program composed of training needs assessment, curriculum, course evaluations, and records of training (EMAP 4.13.1, County Value 4)
- The training needs assessment shall address all personnel with responsibilities in emergency operations plan, including key public officials (EMAP 4.13.1, County Value 4)
- EOC personnel receive and maintain training consistent with their current and potential responsibilities and the risks confronting the County (EMAP 4.13.2, County Value 4)



- Training is regularly scheduled and conducted in conjunction with the overall goals and objectives of the training program and is based on the training needs assessment, internal and external requirements and mandates (EMAP 4.13.3, County Value 4)
- Training addresses deficiencies identified in the corrective action process (EMAP 4.13.3, County Value 4)
- An exercise program is established that regularly tests the skills, abilities, and experience of emergency personnel, including the emergency operations center and public information staff (EMAP 4.14.1, County Value 4)
- The exercise program regularly tests and evaluates the plans, policies, procedures, equipment, and facilities critical to the Adams County emergency management program (EMAP 4.14.1 and 4.14.2, County Value 4)
- A process for corrective actions shall be established and implemented to prioritize and track the resolution of the deficiencies identified in real world and exercise events (EMAP 4.14.3, County Value 4)

5. Planning

- Emergency Management, through a formal planning process, involving stakeholders, has developed the following plans: Communications, Emergency Operations Plan, Recovery, Continuity of Operations and Continuity of Government (EMAP 4.6.1, County Value 4, 6)
- The formal planning process provides for regular review and update of the plans (EMAP 4.6.1, County Value 4, 6)
- The formal planning process considers participation from stakeholders in the community (CPG 101, County Value 4)
- The recovery plan addresses short- and long-term recovery priorities and provides guidance for restoration of critical functions, services, vital resources, facilities, programs, and infrastructure to the affected area (EMAP 4.6.4, County Value 4)
- Continuity of operations plans (COOP) shall identify and describe how essential functions will be continued and recovered in an emergency or disaster (EMAP 4.6.5, County Value 3)
- The COOP shall identify essential positions and lines of succession, and provide for the protection or safeguarding of critical applications, communications resources, vital records/databases, process and functions that must be maintained during response activities (EMAP 4.6.5, County Value 3)

6. Resource Management & Mutual Aid

- Emergency Management has a resource management system that addresses the identification, location, acquisition, timely distribution, and account for services and materials to address the hazards identified (EMAP 4.8.1, County Value 4)
- A system and a plan is maintained for obtaining internal and external resources (EMAP 4.8.5, County Value 4)
- There is an implemented resource management process allowing for acceptance, management, and distribution of donations, services, personnel, financial resources and facilities that are either solicited or unsolicited (EMAP 4.8.6, County Value 4)



- Emergency Management shall maintain and implement mutual aid agreements, contractual service agreements, memoranda of understanding, and regional or other arrangements that provide additional equipment, supplies, facilities and/or personnel (EMAP 4.9.2, County Value 4)

7. Communication & Information Management:

- Emergency Management maintains a plan to initiate, receive, and/or relay warnings to alert key decision makers and emergency personnel (EMAP 4.10.3, County Value 4)
- Communication and notification systems owned by Emergency Management are tested on an established schedule under operational conditions and the results documented and addressed (EMAP 4.10.2 and 4.10.4, County Value 4)

8. Public Education and Information

- Adams County has a public information and education plan and procedure (EMAP 4.15, County Value 4)
- The public information plan is designed to inform and educate the public about hazards, threats to public safety, and risk reduction through various media (EMAP 4.15.1, County Value 4)
- The public information plan provides for timely and effective dissemination of information to protected public health and safety, including response to public inquiries and rumors (EMAP 4.15.1, County Value 4)
- Protocols are developed to interface with public officials and stakeholders. Procedures include a process for obtaining and disseminating public information materials in alternative formats (EMAP 4.15.1, County Value 6)
- Adams County shall establish an emergency public information capability that includes: a central contact facility for the media; pre-scripted information bulletins; methods to coordinate and clear information for release; capability of communicating with special needs populations, and protective measure guidelines (EMAP 4.15.2, County Value 4)
- Procedures are in place and tested to support a joint information system and center (EMAP 4.15.3, County Value 4)
- Adams County has designated and trained spokespersons qualified to deliver the County's message, appropriate to the hazard and the audience (EMAP 4.15.4, County Value 4)

Current Year Objectives

In order to achieve the long term goals, the Objectives for 2012 are as follows:

EOC Management

- Objective 1: EOC needs and shortfalls are prioritized and systematically addressed (EMAP 4.8.3)
- Objective 2: Procedures are developed to guide situation and damage assessment, situation reporting and incident support planning (EMAP 4.11.4, in part)
- Objective 3: There are established and tested procedures for operation of the primary EOC facility (EMAP 4.12.2)



Resource Management

- Objective 4: A system and a plan is developed and tested for obtaining internal and external resources (EMAP 4.8.5)
- Objective 5: There is an implemented resource management process allowing for acceptance, management, and distribution of donations, services, personnel, financial resources and facilities that are either solicited or unsolicited (EMAP 4.8.6)
- Objective 6: Emergency Management shall explore mutual aid agreements or memoranda of understanding, along with the State Emergency Management Agreement to provide alternate EOC facilities, additional equipment outside of traditional first response equipment, supplies, and/or personnel (EMAP 4.9.2)

Training & Exercises

- Objective 7: EOC personnel receive and maintain training consistent with their current and potential responsibilities and the risks confronting the County (EMAP 4.13.2)
- Objective 8: Emergency Management personnel receive and maintain training consistent with their current and potential responsibilities and the risks confronting the County (EMAP 4.13.2)
- Objective 9: Training is regularly scheduled and conducted in conjunction with the overall goals and objectives of the training program and is based on internal and external requirements and mandates (EMAP 4.13.3)

Plan Development

- Objective 10: Emergency Management, involving stakeholders, finalizes the Emergency Operations Plan, to include a formalized planning process. The formal planning process provides for regular review and update of the plans (EMAP 4.6.1)
- Objective 11: The formal planning process for COOP provides for regular review and update of the plans (EMAP 4.6.1)
- Objective 12: Review and update of COOP shall identify essential positions and lines of succession, and provide for the protection or safeguarding of critical applications, vital records/databases, process and functions that must be maintained during response activities (EMAP 4.6.5)

Communication & Information Management:

- Objective 13: Emergency Management maintains capability to initiate, receive, and/or relay warnings to alert key decision makers and emergency personnel (EMAP 4.10.3)
- Objective 14: Communication and notification systems owned by Emergency Management are tested on an established schedule under operational conditions and the results documented and addressed (EMAP 4.10.2 and 4.10.4)

Emergency Management Program Administration

- Objective 15: Emergency Management has a multi-year strategic plan that defines the mission, goals, objectives, milestones and implementation method for the Emergency Management Program (EMAP 3.1.1)
- Objective 16: Adams County has fiscal and administrative procedures in place for use during and after an emergency or disaster (EMAP 4.1.1)



2012 Budget Highlights

- \$91,000 is budgeted in revenue for the Local Emergency Support (LEMS) Grant.
- \$4,500 is budgeted for education and training for ongoing and updated training on emergency management issues.

Activity/Performance Measures

Description	2010 Actual	2011 Estimate	2012 Budget
FTEs per 10,000/Capita	.08	.07	.06
Per Capital Spending	\$0.81	\$0.68	\$0.81
EOC needs and shortfalls are prioritized	Deficiencies identified	Relocation & Training	Risk Based
Procedures are developed for incident report	Damage assessment	Situation Reporting	Incident support planning
Tested procedures for EOC operation	Duty officer & activation	Position specific	Trained core
Plan to obtain internal and external resources	WebEOC Resource Coord	Resource book	Field/Dispatch/EOC
Implemented resource management process	Partnership with 211	Donations & services	Personnel, financial, facil
Explore mutual aid agreements or memoranda of understanding	Establish need	Boulder/Denver	Additional resources
EOC personnel receive and maintain training	Monthly	Position specific	Trained ESFs
OEM personnel receive and maintain training	Drills	Plans, logs, drills	Plans, logs, drills
Training is regularly scheduled and conducted	Monthly	Monthly	Monthly
Finalize EOP	EM tool & meetings	EM tool & meetings	Planning team
Regular review and update of COOP	Quarterly	COOP 6 month review	COOP 6 month review
COOP plan development	POC & succession	Critical applications	Processes
Maintain capability to initiate, receive and/or relay warn	EMWIN	EMWIN	EMWIN & review
Communication and notification systems tested	Blackboard	Blackboard Plan	Blackboard
Multi-year strategic plan	Strategic Plan	improvement	Strategic Plan
Fiscal and administrative procedures in place	Finance meetings	Continued development	Established procedures

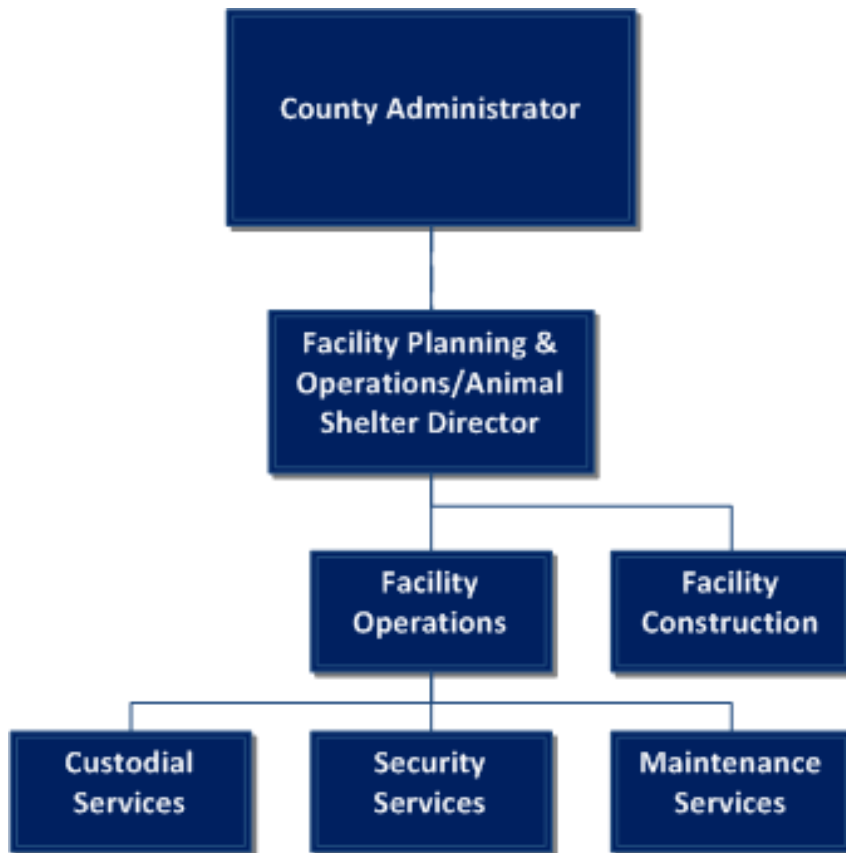


Revenue and Expenditure Summary

Account Type	2010 Actual	2011 Estimate	2012 Budget
Revenue			
Intergovernmental Revenue	\$ 91,950	\$ 77,866	\$ 135,130
Total Revenue	\$ 91,950	\$ 77,866	\$ 135,130
Expenditures			
Personnel Services	\$ 266,274	\$ 240,927	\$ 246,610
Operating & Maintenance	\$ 24,346	\$ 18,133	\$ 66,675
Charges for Services	\$ 44,472	\$ 33,532	\$ 60,300
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 335,092	\$ 292,592	\$ 373,585



Facility Planning & Operations





Mission Statement

Facility Planning & Operations is committed to providing a variety of specialized services, dedicated to the enhancement of safety, quality and customer satisfaction within all county facilities, through an integrated network of fiscally responsible, dependable and efficient programs.

Primary Services

- Provide prompt, courteous customer service to the visiting public, elected officials, and county departments.
- Provide maintenance, limited construction and custodial services for all county buildings, except for the Golf Course, Regional Park, and several Head Start and Workforce Business Center facilities, which maintain their own staff for such purposes.
- Provide additional security for facilities, with the assistance of a computerized card access/photo identification system.

Long Term Goals

1. Provide cost effective programs that will reduce the county's annual operating budget by:
 - Implementing energy conservation measures and consumption reduction programs.
 - Continuing technical and professional education.
 - Using vendors and service suppliers that provide a cost effective, quality product or service that keeps the customer's best interest in mind.
 - Continually evaluate the services that Facility Planning & Operations provides and make appropriate changes when deemed necessary.
2. Establish and maintain internal customer satisfaction of 90% based on the following:
 - Timeliness of response to work request.
 - Effectiveness of repairs and or services provided.
 - Professionalism of team members providing services.
 - Prompt notification of delays in service due to mitigating circumstances.
 - Clear communications with the customer as to the status of work requests that are completed within the specific time frame.
 - Provide facilities that customers and staff are proud to associate themselves with.
3. Increase Facility Planning & Operations team member satisfaction with employment by:
 - Holding all team members responsible for performing at or above the standards set by the team.
 - Recognizing and celebrating good performance at department meetings.
 - Organizing and implementing team-building activities that include all team members.
 - Maintaining and upgrading facilities to assure a safe, clean environment for all Adams County residents and employees.
 - Assuring the county investments are protected.
 - Providing adequate space for all programs in a cost-effective manner.

Current Year Objectives

- Continue education and training for Facility Planning & Operations team members. Goals #2 and #3
- Provide a safe and clean work environment for all Adams County Staff and the visiting public. Goal #2
- Plan for the of Adams County Government's future facility needs. Goals #1 and #2
- Communicate departments' requests and growth needs to the Board of County Commissioners. Goals #2 and #3



2012 Budget Highlights

- \$13,733 was appropriated for carpet replacement at the Aurora Workforce Business Center.
- \$492,956 was approved for the parking lot improvements, maintenance and restriping at various county facilities.
- \$225,000 was approved for upgrading all existing T-12 lighting to T-8 lights at the Justice Center.

Activity/Performance Measures

Description	2010 Actual	2011 Estimate	2012 Budget
FTEs Per 10,000/Capita	1.09	1.12	1.10
FTEs Per 10,000/Sq Ft.	0.35	0.33	0.33
Per Capita Spending	\$ 20.64	\$20.59	\$23.91
Total Square Footage Maintained	1,376,259	1,570,289	1,546,589
Work Orders Issued	26,000	32,237	32,000
Work Orders Closed (12/31)	26,000	32,222	32,000
Work Order Hours	49,000	53,184	53,000
Work Order Labor	\$ 960,000	\$912,508	\$920,000
Employees (FTE)	48	52	51



Facilities as of 2012

County Owned Facilities	Address	Square Feet
Adams County Government Center	4430 S. Adams Center Parkway., Brighton	324,000
Old Coroner's Office	324-330 Walnut St., Brighton	6,000
Senior Hub	2360 W. 90th- Federal Heights	4,103
Human Service Building	7190 Colorado Blvd., Commerce City	65,798
Public Works Building	4955 E. 74th Ave., Commerce City	38,500
Salt Dome	Commerce City	14,400
Honnen Building	7111 E. 56th Ave., Commerce City	16,000
Children & Family Center	7401 N. Broadway, Denver	48,000
Animal Shelter/Adoption Center	10705 Fulton St., Commerce City	40,000
Motor Vehicle Warehouse	7275 Birch, Commerce City	11,800
Adams County Service Center	4201 E. 72nd, Commerce City	100,000
Justice Center	1100 Judicial Center Drive, Brighton	202,268
Justice Center Phase II	1100 Judicial Center Drive, Brighton	102,500
Detention Facility - Existing Jail	150 N. 19th Ave., Brighton	185,000
Detention Facility - New F Module	150 N. 19th Ave., Brighton	157,107
Sheriff's Headquarters/Coroner's Building	330 N. 19th Ave, Brighton	28,360
Sheriff's Shooting Range	14451 Riverdale Rd.- Henderson	6,000
Facilities Management Storage Facility	1927 Bridge St., Brighton	16,000
Strasburg Public Works Shops	2550 Strasburg Mile Road, Strasburg	9,800
Western Service Center	12200 N. Pecos St. Westminster	55,000
Golf Course	13300 Riverdale Rd., Brighton, CO 80601	13,885
District Attorney's Building	1100 Judicial Center Drive, Brighton	65,000
Parks - Admin	9755 Henderson Rd, Brighton, CO 80601	
Parks - Dome	9755 Henderson Rd, Brighton, CO 80601	
Whittier Public Works Support Facility	34400 E 152nd Ave, Brighton	4,000
Subtotal		1,513,521
Leased Facilities		
Westminster Motor Vehicle	8452 Federal Blvd. - Westminster	9,090
Aurora Service Center	Gateway Plaza-3508-3538-511 Peoria St., Aurora	19,478
Aurora Motor Vehicle	3449 E. 33rd. Place, Aurora	4,500
Subtotal		33,068

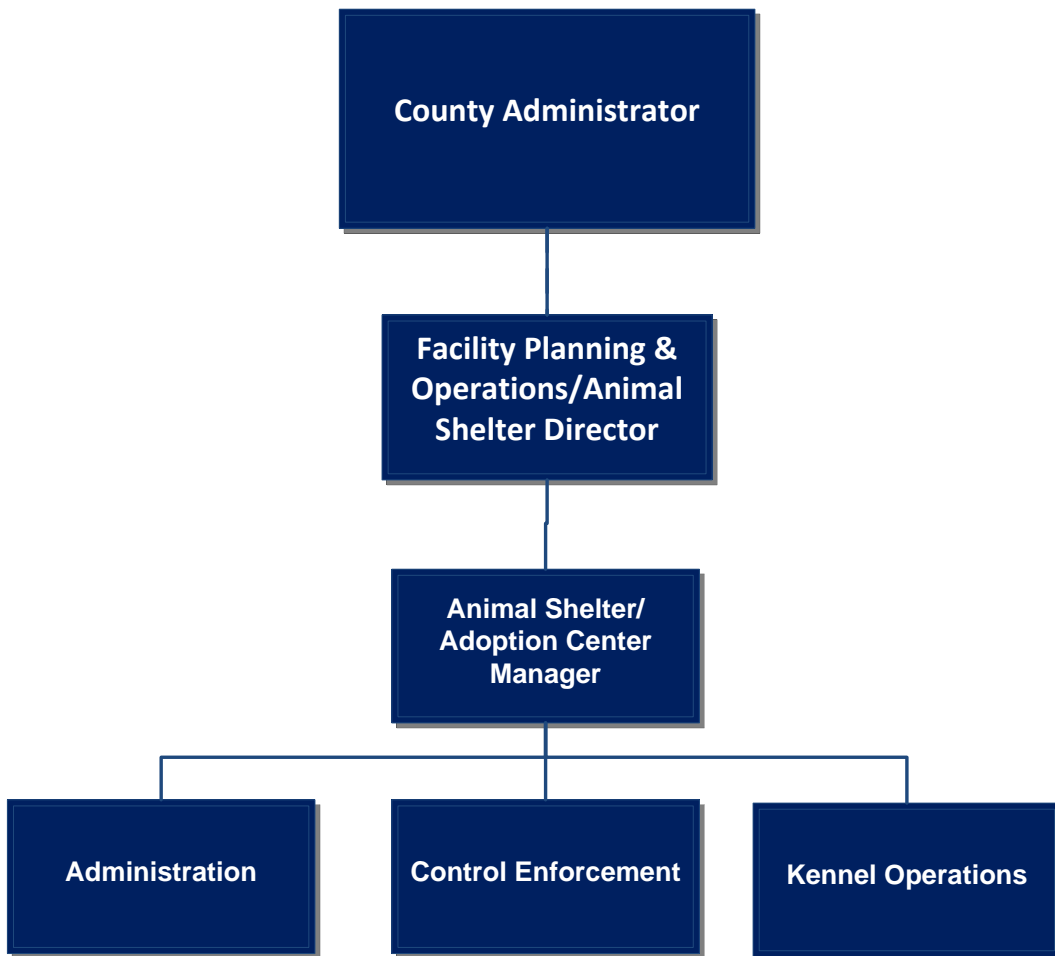


Revenue and Expenditure Summary

Account Type	2010 Actual	2011 Estimate	2012 Budget
Revenue			
Intergovernmental Revenue	\$ 33,837	\$ 571	\$ 50,292
Total Revenue	\$ 33,837	\$ 571	\$ 50,292
Expenditures			
Personnel Services	\$ 2,875,548	\$ 2,735,849	\$ 2,913,449
Operating & Maintenance	\$ 539,270	\$ 598,349	\$ 733,525
Charges for Services	\$ 5,689,995	\$ 5,010,538	\$ 6,456,228
Capital Outlay	\$ 10,448	\$ 1,175,774	\$ 948,935
Total Expenditures	\$ 9,115,261	\$ 9,520,510	\$ 11,052,137



Animal Shelter/Adoption Center





Mission Statement

The mission of the Animal Shelter/Adoption Center is to fulfill the needs of Adams County citizens for animal shelter, adoption, control, housing, and disposal services in the most efficient and effective manner possible, consistent with county budgets and policies.

Primary Services

Provide all aspects of Animal Shelter/Adoption Center administrative services including assisting with animal problems in a professional and efficient manner. Promote and educate citizens on responsible pet ownership by providing educational classes and information on available sources of spay/neuter clinics and low cost vaccinations. Meet customer expectations by providing excellent customer service during the reclaim and adoption process. Respond to citizen complaints related to pet animals. Patrol unincorporated Adams County and capture stray pet animals. Investigate animal bites and disturbances. Educate citizens on Adams County Regulations and Ordinances. Enforce all Adams County regulations pertaining to pet animals. Investigate animal cruelty cases.

Long Term Goals

1. Continue 89% or greater save ratio of adoptable animals.
2. Improve computer systems to allow faster and more accurate information to citizens regarding lost pets and available animals for adoption.
3. Evaluate current staffing levels as growth continues in Adams County.
4. Identify new revenue sources to obtain a better support ratio.
5. Continue to solicit donations for dog food, cat food and litter.
6. Ensure 100% of the animals leaving the shelter are spayed/neutered.
7. Continue to provide high quality service in a cost-effective manner.
8. Provide information on low cost vaccination and spay/neuter alternatives for Adams County residents.
9. Provide contacts for wildlife problems.
10. Improve professional qualifications of animal control officers through continued training.
11. Increase mobile adoptions.
12. Reduce animal length of stay.
13. Expand volunteer services program to include; development of additional volunteer jobs, increased volunteer training, greater visibility in community, and staff onsite and offsite events entirely with volunteers.

Current Year Objectives

- Increase number of animals adopted.
- Increase number of animals reclaimed.
- Ensure that 100% of animals adopted are spayed/neutered.
- Continue to provide excellent customer service in a cost effective manner.
- Work with other organizations to generate more adoptions.
- Encourage people to put I.D. tags or chips on their animals so they can be returned to them.
- Continue the education of the public through school seminars, web site, newspaper and television regarding the spay/neuter process, ordinances, responsible pet ownership and overall shelter services.
- Update Chameleon software to allow better reporting.
- Improve professional qualifications of Animal Control officers through continued training.
- Recruit more volunteers to directly assist staff with cleaning and feeding.
- Develop and produce monthly volunteer newsletter.
- Participate in more high volume offsite adoption events staffed entirely by volunteers.



- Institute an annual recognition event for volunteers.
- Through staff participation, create a formal training program to increase quality of volunteers' service.
- Implement an adoption counseling and follow-up program to create better, more lasting adoptions.

Activity/Performance Measures

Description	2010 Estimate	2011 Budget	2012 Budget
FTEs Per 10,000/Capita	.63	.61	.55
Per Capita Spending	\$3.96	\$3.64	\$3.85
Animal Adoptions	1,898	2,490	1,700
Animal Reclaims to Owners	2,143	1,500	1,500
Customers Entering Shelters For Service	25,452	25,000	25,500
Incoming Telephone Calls For Service	31,000	32,950	32,000
Animals Released to Shelter by Owners	829	710	574
Dogs Impounded	4,262	3,621	2,950
Cats Impounded	3,442	3,314	2,950
Other Animals Impounded	340	262	160
DOAs	0	0	240
Animals Receiving Veterinary Care	160	148	160
Field Services Provided	7,610	7,467	7,400
Investigation of Cruelty/Abuse	1,952	856	850
Investigation of Bite Cases	115	160	140
Animals Apprehended	1,556	1,525	1,200
Bite Injuries to Officers	2 bites out of 1,556	2 bites out of 1,556	0
Short Distance Response Time	<30 Minutes	<30 Minutes	<30min
Long Distance Response Time	<45-60 Minutes	<45-60 Minutes	<60min
Employees (FTE)	28	28	25.5

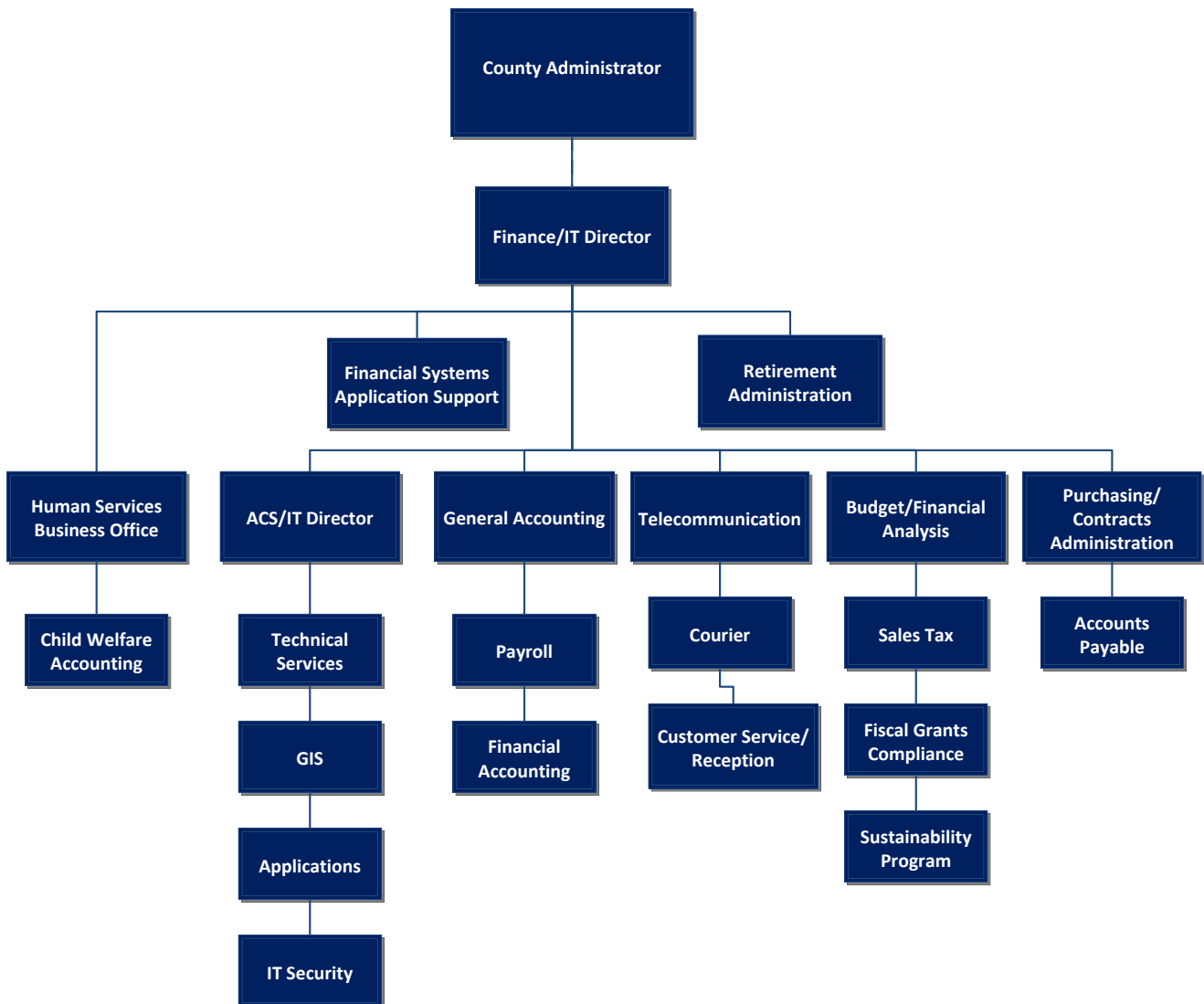


Revenue and Expenditure Summary

Account Type	2010 Actual	2011 Estimate	2012 Budget
Revenue			
Intergovernmental Revenue	\$ 743,048	\$ 519,187	\$ 668,932
Total Revenue	\$ 743,048	\$ 519,187	\$ 668,932
Expenditures			
Personnel Services	\$ 1,337,397	\$ 1,281,215	\$ 1,388,460
Operating & Maintenance	\$ 150,301	\$ 127,781	\$ 140,316
Charges for Services	\$ 259,121	\$ 272,139	\$ 252,079
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,746,818	\$ 1,681,135	\$ 1,780,855



Finance & Information Technology





Mission Statement

To provide transparent and accountable information and support to the county with excellent customer service that is useful, timely, accurate and presented in a friendly manner.

Primary Services

Finance: Provides services in the following areas: general accounting; financial reporting; accounts payable; accounts receivable; purchasing; grant accounting; budget development and analysis; pension administration; fixed asset control; financial systems maintenance and development and sustainability programs.

Information Technology: Provides IT services in the following areas: Network, PC support, Programming and Analysis, Computer operations and Geographic Information Services. Provide short and long-term information technology planning for support of IT services to Adams County.

Telecommunications: Provide telecommunication and courier services throughout the Adams County organization and mail service for most county departments and elected officials.

Long Term Goals

1. Provide excellent customer service by providing accurate, useful and timely information to our customers in a professional manner. Governing Principle #1
2. Work effectively and efficiently by utilizing technologies to complete business processes. Governing Principle #1
3. Promote and provide educational opportunities for staff to enhance knowledge, skills, and abilities emphasizing current professional standards. Governing Principle #2
4. Evaluate internal controls. Governing Principle #1
5. Establish performance benchmarks for programs & services. Governing Principle #1
6. Maximize revenues. Governing Principle #7

Current Year Objectives

Finance

- Monitor the 2012 budget for changes to plan and propose reduction if necessary based upon revenue trends. Goal #1
- Update the Five year Revenue and Expense Forecast by May 31st. Goal #1
- Implement the Grants Management Module in JDEdwards with implementation by December 31st, 2012. Goal #2, 4
- Submit the 2012 Budget Book for the Distinguished Budget Award by the GFOA deadline and produce a budget book worthy of achieving the award. Goal #1
- Complete the Centralized Purchasing Process
 - Implement Requisitioning Self Service by December 31, 2012
 - Evaluate staffing needs for the purchasing process
 - Evaluate and update the county's purchasing policies and procedures by December 31, 2012
 - Continue the centralization of contracts
- Train spending agencies on the JDEdwards purchasing requisition module by December 31st, 2012. Goals #2,4
- Develop formal countywide fiscal policies and procedures for grants administration that document processes procedures by December 31st, 2012. Goal #4



- Achieve an unqualified opinion on the county’s annual financial statements
- Submit and receive the Certificate of Excellence in Financial Reporting from GFOA for Adams County’s Comprehensive Annual Financial Report (CAFR). Goal #1

Information Technology

- Merge Human Services and Administration network domains and email.
- Upgrade the iSeries (JD Edwards EnterpriseOne platform).
- Upgrade OpenText Hummingbird.
- Support the Elections Office during the upcoming 2012 presidential election.

Telecommunications

- Provide excellent customer service with the implementation of the county’s new phone system. Goals #1, 2
- Provide excellent switchboard and couriers on how they will work at the new Government Center. Goal # 3

2012 Budget Highlights

- \$155,300 was appropriated for a Pictometry project.
- \$150,000 was appropriated to develop a Data Warehouse for the county.
- \$200,000 was appropriated for the development and implementation of Performance-Based Budgeting for the county.

Activity/Performance Measures

Description	2010 Estimate	2011 Budget	2012 Budget
Per Capital Spending – IT	\$10.76	\$14.51	\$14.75
FTEs Per 10,000/Capita – Finance	.58	.57	.57
Per Capita Spending – Finance	\$5.61	\$5.39	\$6.28
FTEs Per 10,000/Capita – Telecommunications	.23	.17	.15
Per Capital Spending - Telecommunications	\$3.23	\$3.21	\$3.31
GFOA Certificate Received - Budget	Yes	Yes	Yes
GFOA Certificate Received - CAFR	Yes	Yes	Yes
Auditor's Opinion on Financial Statements	Unqualified	Unqualified	Unqualified
Estimated % of Time Cards Input Without Error	85%	95%	99%
Reduce by 50% the number of Unreviewed Time Card by Supervisors	N/A	N/A	TBD
Estimated % of Time Cards Input Without Error	85%	95%	99%
Number of Payroll Checks Processed	5,894	3,933	5,500



Number of Direct Deposits Processed	19,210	19,400	19,860
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Employees (FTE) - Finance	25.5	26.5	26.5
Employees (FTE) - Information Technology*	26	26	26
Employees (FTE) - Telecommunications	9	8	7
Employees (FTE) - Total	60.5	60.5	59.5
<i>*Non-County employees as this FTE county represents outsourced operations</i>			

Revenue and Expenditure Summary - Finance

Account Type	2010 Actual	2011 Estimate	2012 Budget
Revenue			
Charges for Services	\$ 429,370	\$ 240,714	\$ 333,501
Misc. Revenues	\$ 45,695	\$ 55,067	\$ 66,000
Total Revenue	\$ 475,065	\$ 295,781	\$ 399,501
Expenditures			
Personnel Services	\$ 2,180,602	\$ 1,940,136	\$ 2,364,452
Operating & Maintenance	\$ 55,214	\$ 48,013	\$ 68,750
Charges for Services	\$ 240,029	\$ 503,225	\$ 471,682
Governmental Services	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 2,475,844	\$ 2,491,374	\$ 2,904,884

Revenue and Expenditure Summary – Information Technology

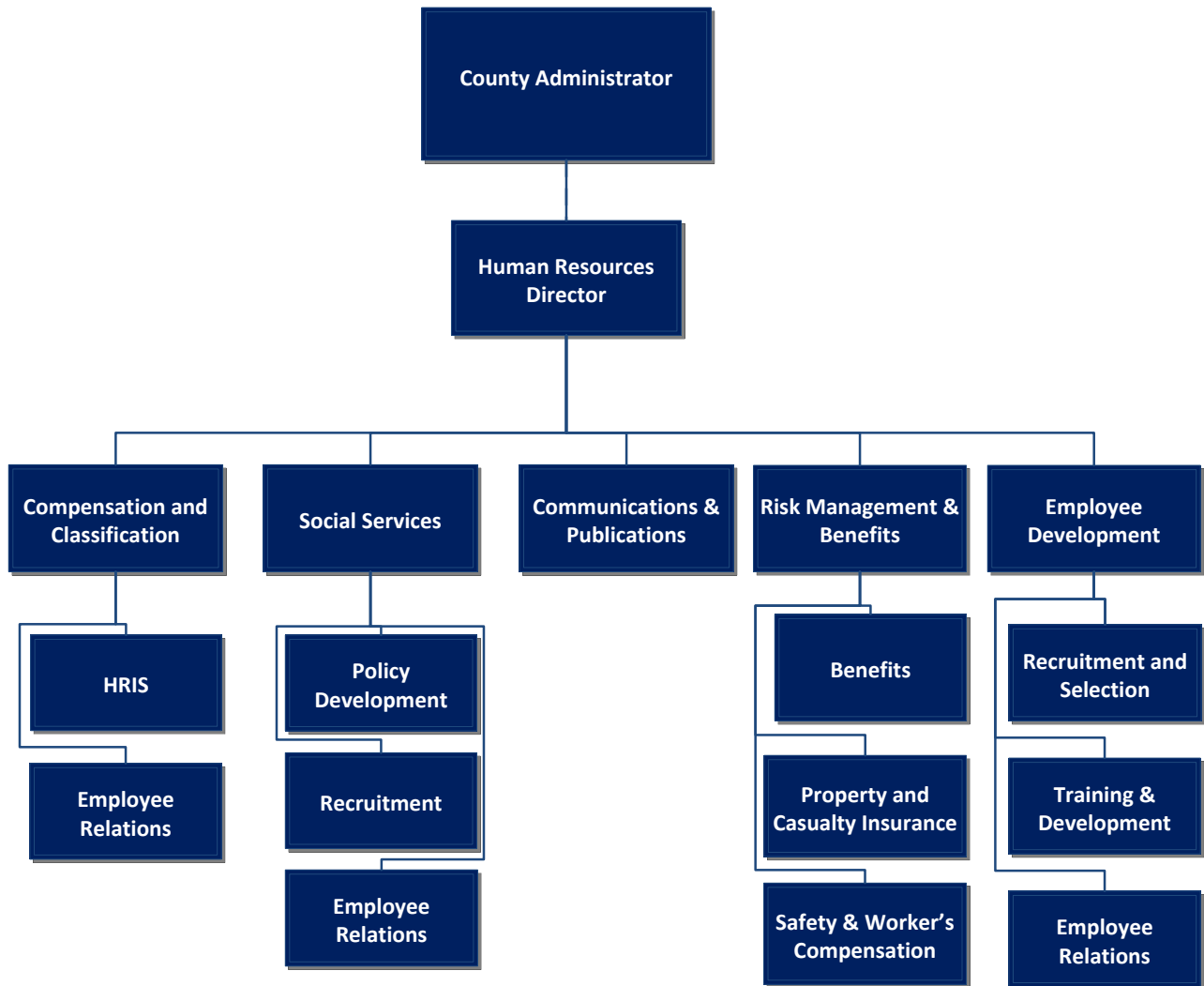
Account Type	2010 Actual	2011 Estimate	2012 Budget
Revenue			
Charges for Services	\$ 30	\$ 885,704	\$ 1,381,698
Misc. Revenues	\$ 308	\$ -	\$ -
Total Revenue	\$ 338	\$ 885,704	\$ 1,381,698
Expenditures			
Personnel Services	\$ -	\$ -	\$ -
Operating & Maintenance	\$ 305,707	\$ 1,131,185	\$ 507,000
Charges for Services	\$ 4,171,788	\$ 4,737,618	\$ 6,022,188
Capital Outlay	\$ 274,935	\$ 838,544	\$ 288,449
Total Expenditures	\$ 4,752,430	\$ 6,707,347	\$ 6,817,637

**Revenue and Expenditure Summary – Telecommunications**

Account Type	2010 Actual	2011 Estimate	2012 Budget
Revenue			
Charges for Services	\$ -	\$ -	\$ -
Misc. Revenues	\$ 312,389	\$ 242,711	\$ 312,000
Total Revenue	\$ 312,389	\$ 242,711	\$ 312,000
Expenditures			
Personnel Services	\$ 507,027	\$ 429,393	\$ 381,122
Operating & Maintenance	\$ 32,968	\$ 29,363	\$ 114,765
Charges for Services	\$ 885,586	\$ 956,790	\$ 1,031,992
Capital Outlay	\$ -	\$ 70,000	\$ -
Total Expenditures	\$ 1,425,581	\$ 1,485,546	\$ 1,527,879



Human Resources





Mission Statement

The Human Resources Department operates as a partner and aligns our departmental goals with Adams County's mission, values and governing principles. We promote the dignity, safety, development and well-being of all employees, enabling the county to perform at an optimal level. We work as a proactive, committed team to serve as a knowledgeable resource to the employees and citizens of Adams County.

Primary Services

The Human Resources Department provides services for employees with enhance their work lives, enabling them to produce a high quality of work and customer service. We partner with elected officials, managers and employees to address issues that arise in the workplace. We provide a high level of quality service to our internal and external customers by having experienced and competent staff.

Long Term Goals

1. Assist departments and elected officials in developing or enhancing their work environments, which demonstrates our appreciation of employees and belief that they are our most valuable assets in achieving county goals. (AC Governing Principle #2)
2. Facilitate the hiring and retention of well-qualified and competent staff to provide a high level of professional services to Adams County citizens and employees. (AC Governing Principle #1)
3. Increase the accessibility of human resources to employees and managers in order to collaborate on successful resolution of issues. (AC Governing Principle #2)
4. Facilitate the succession planning efforts of departments and elected offices to ensure we are providing a high quality, consistent level of county services to our citizens. (AC Governing Principle #1)
5. Provide a comprehensive compensation and benefit package that will attract, retain and motivate our employees. (AC Governing Principle #2)
6. Promote and develop a safe workplace with a focus on employee accountability. (AC Governing Principle #2)
7. Manage Human Resources services to maximize efficiency and effectiveness. (AC Governing Principle # 1)
8. Stay current with human resources trends and changes to employment law. (AC Governing Principle #2)

Current Year Objectives

- Develop communication plans for benefit programs to ensure effective and appropriate utilization of benefits. (Goal #5)
- Develop short and long term strategic plan and performance measures that are aligned with the Board of County Commissioners strategic goals.
- Expand wellness program targeted to our employee population. (Goal #5)
- Refine intranet to become a more effective communication tool with employees. (Goal #1)
- Provide support to the budget team in developing strategies to reduce overall county budget and increase efficiencies county-wide. (Goal #2)
- Proactively work with departments/offices to increase efficiencies and reduce costs. (Goal #1)
- Provide safety/loss tending and analysis to departments and elected officials. (Goal #6)
- Provide assistance to departments individually on succession planning efforts. (Goal #4)
- Assure that departments/offices comply with Commissioners' directives regarding staffing and communicate with managers regarding these issues. (Goal #1)
- Develop strategies to address employee morale and engagement in light of reduced revenue. (Goal #1)



2012 Budget Highlights

- \$218,400 was budgeted in medical insurance premiums for the \$50 monthly contribution for retired Adams County employees.
- \$75,000 was appropriated for the employee tuition reimbursement program.
- \$94,000 was approved for the employee development program.
- \$17,400 was appropriated for special events, which includes sponsorship of the employee recognition luncheon, and employee night at the fair.

Activity/Performance Measures

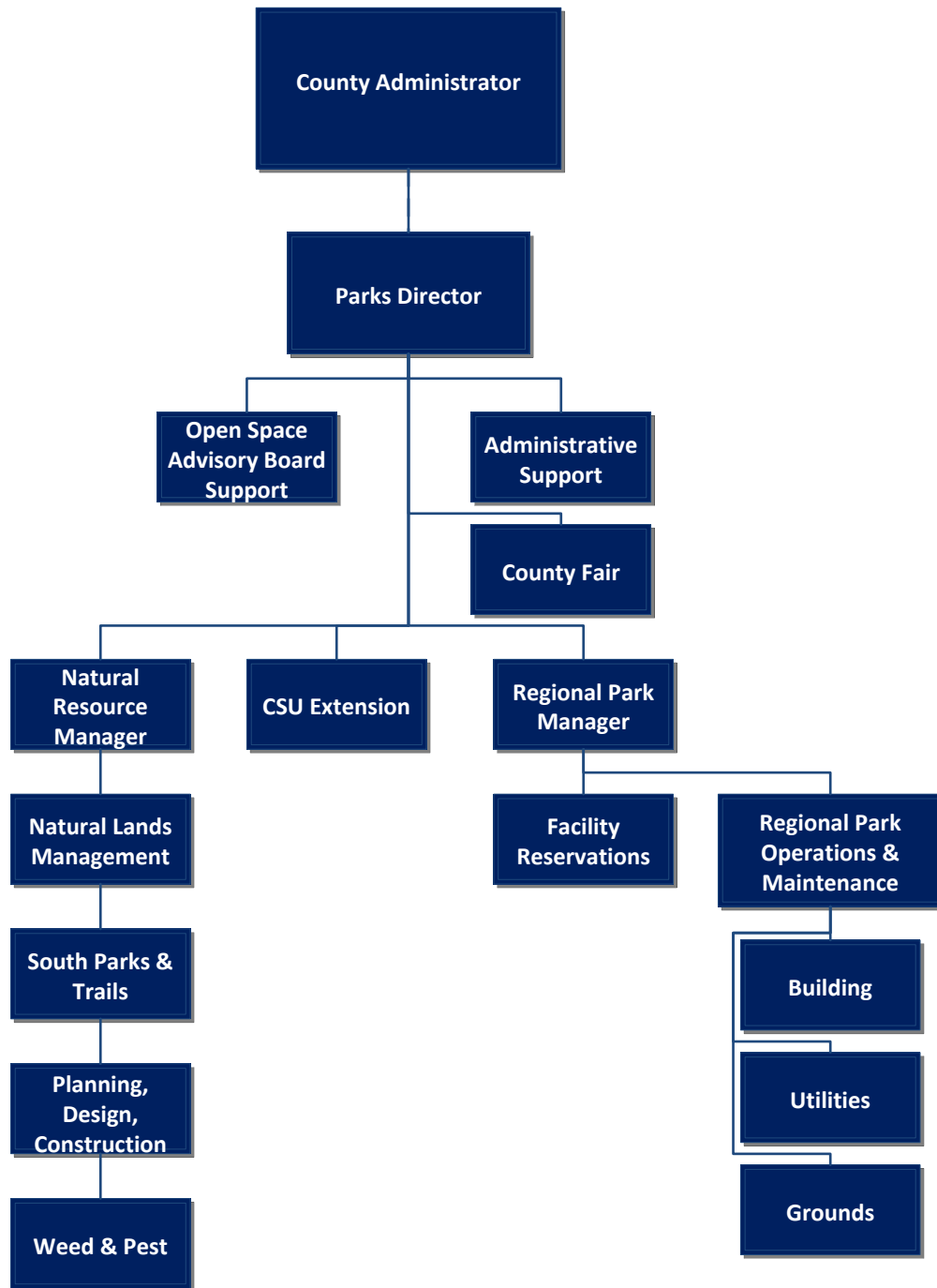
Description	2010 Actual	2011 Estimate	2012 Budget
FTEs Per 10,000/Capita	.36	.32	.30
Per Capita Spending	\$4.26	\$3.22	\$3.76
Turnover Rate	7.98	10.61	11.50
Recruitment (Avg. Days)	30.00	21.14	39.00
Employee Participating in Training	711	898	1,000
FTEs/1,000 Employees	8.79	8.27	7.79
Tuition Reimbursement Participants	52	48	48
Employees (FTE)	16	15	13.75

Revenue and Expenditure Summary

Account Type	2010 Actual	2011 Estimate	2012 Budget
Revenue			
Charges for Services	\$ 337,283	\$ 216,527	\$ 351,619
Misc. Revenues	\$ 1,757	\$ -	\$ -
Total Revenue	\$ 339,039	\$ 216,527	\$ 351,619
Expenditures			
Personnel Services	\$ 1,211,573	\$ 1,012,892	\$ 1,091,772
Operating & Maintenance	\$ 162,892	\$ 51,715	\$ 63,555
Charges for Services	\$ 508,144	\$ 423,824	\$ 584,825
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,882,608	\$ 1,488,431	\$ 1,740,152



Parks & Community Resources





Mission Statement

Develop and operate an interconnected and growing system of parks, trails, open space, and facilities that preserves and maintains areas with ecological, cultural, agricultural, and historical significance. Our development will promote inter-jurisdictional cooperation to create a seamless system of trails, parks, open space, and facilities in all of Adams County. Our operations will provide a balance between resource stewardship and visitor experience at a reasonable cost to the taxpayers.

Primary Services

- Planning, management, and maintenance of the county parks system including the Regional Park/Fairgrounds, public park buildings, open space and lake areas, trails and developed parks.
- Planning and production of the Adams County Fair.
- Provide information and programs for the public through CSU Cooperative Extension in horticulture, agriculture, 4-H/youth, greenhouse and consumer & family education.
- Administrate the Adams County open space sales tax fund and provide administrative support to the Adams County Open Space Advisory Board.
- Administrate the open space projects fund, the conservation trust fund, and the capital projects and capital equipment budgets for the Parks Department.

Long Term Goals

1. Acquire and develop a system of open space and parks that provides natural resource protection and a high quality user experience.
2. Coordinate regional and local jurisdictions and agencies in regards to parks, trails, and open space, particularly in regards to master planning, project implementation and regulatory compliance.
3. Maintain parks, trails and open space facilities and resources consistent with best management practices and regulatory standards.
4. Implement programs to control noxious weeds in Adams County in accordance with the State of Colorado Noxious Weed Management Act and the adopted Adams County Weed Management Plan.
5. Maintain Regional Park facilities and resources consistent with best management practices and within the State of Colorado regulatory environment.
6. Maintain landscape elements including turf, trees, natural areas, irrigation systems, picnic shelters, playgrounds, gravel roads, gravel parking lots, restroom facilities, lake areas, trail surfaces, ornamental beds, drainage detention facilities, fencing and 120th Avenue ROW from Quebec to Highway 85.
7. Market/lease the Regional Park and fairgrounds venues and park infrastructure.
8. Plan and produce the annual Adams County Fair.

Current Year Objectives

Goal 1: Acquire and develop a system of open space and parks that provides natural resource protection and a high quality user experience.

Objectives

- Apply for grant funding from Adams County Open Space Sales Tax, GOCO, Northeast Greenway, Fishing Is Fun, and other grant sources for the development of the South Platte River Trail.
- Complete development of construction documents and phased renovation improvements for Rotella Park renovation and the South Platte River Trail.



- Facilitate programs to monitor county park and open space assets including free owned lands, lands held by conservation easement, tributary water rights, and trail and open space infrastructure.
- Grant an easement to Colorado Open Lands and apply for grant funding to develop a plan for future public access improvements for the Bluff Open Space Property.

Goal 2: Coordinate regional and local jurisdictions and agencies in regards to parks, trails, and open space, particularly in regards to master planning, project implementation and regulatory compliance.

Objectives

- Facilitate a process of public input into the Parks & Open Space Master Plan that includes interested citizens, stakeholder groups, municipal governments and user groups.
- Coordinate development review to implement park trail, open space acquisition and development via developer exaction(s) consistent with adopted plans as well as Denver Water for South Platte River Trail and Metro Wastewater for Regional Park waste water disposal.
- Complete the final phase of the Open Space Master Plan project, and complete the Northeast Greenway Master Plan project.
- Maintain Colorado Dept. of Real Estate state certification consistent with best management practices for public agencies holding conservation easements.

Goal 3: Maintain parks, trails and open space facilities and resources consistent with best management practices and regulatory standards.

Objectives

- Supply utility costs, labor, supplies and materials to operate and maintain the South Platte River Trail system, Clear Creek Trail system, Rotella Park, City View Park, Jim Baker Reservoir, Bluffs Open Space, ETV Lakes, 88th Avenue Open Space, and Little Dry Creek Open Space.
- Provide in-house construction services to replace capital assets that have reached the end of their useful life.
- Provide labor and resources to maintain the South Park Shop facility, South Park equipment inventory, and assist with the production of the Adams County Fair.

Goal 4: Implement programs to control noxious weeds in Adams County in accordance with the State of Colorado Noxious Weed Management Act and the adopted Adams County Weed Management Plan.

Objectives

- Provide services to CDOT Right-of-Way spraying on State Highway 36 and State Highway 79 as a billable service.
- Provide staff resources to coordinate weed board meetings annually to facilitate public comment and policy development.
- Engage Adams County public to provide land owner noxious weed consultation and promote the noxious weed cost-share program.
- Monitor and control weeds on approximately 1600 acres of county owned open space properties (no-ag leased) 2 times per year.
- Monitor and control weeds on approximately 1200 miles of county roads a minimum of once a year.

Goal 5: Maintain Regional Park facilities and resources consistent with best management practices and within the State of Colorado regulatory environment.

Objectives

- Maintain and implement emergency preparedness plans specific to the operation of the Regional Park facility and the Adams County Fair.
- Provide for the operation and the Department of Health sampling and testing specific to the domestic water supply and transmission system and wastewater treatment system.



- Maintain and operate the Regional Park equipment inventory of tables, chairs, refrigeration/ice units, kitchen equipment, janitorial equipment, mowers, tractors, powered equipment and related implements and tools.
- Provide funding and staff resources to maintain buildings and related infrastructure including painted surfaces, mechanical systems, windows, plumbing, electrical, parking lots, lighting systems, public address systems, bleachers, kitchen and bar equipment and minor construction.

Goal 6: Maintain landscape elements including turf, trees, natural areas, irrigation systems, picnic shelters, playgrounds, gravel roads, gravel parking lots, restroom facilities, lake areas, trail surfaces, ornamental beds, drainage detention facilities, fencing and 120th Ave. ROW from Quebec to Highway 85.

Objectives

- Manage vegetation by mowing, irrigating and installation of plant materials in turf areas, natural areas and ornamental beds. Perform tree and shrub pruning, fertilization of ornamental flower and shrub beds, turf, trees and shrubs. Controlling weeds and pests in turf, natural areas, trees, shrubs, planting beds, parking lots, trails and open spaces by applying pesticides and manual manipulation.
- Service park amenities by cleaning and sanitizing picnic shelters routinely and in coordination with shelter rentals by servicing restrooms and san-o-lets, by grading of gravel roads and parking areas, by routine trash removal, by maintaining signs, by maintaining painted surfaces, by trail sweeping, by performing playground inspection and repairs, by repairing and replacing fencing, and by installing and maintaining ground cover.
- Operate, monitor, repair and replace damaged parts to irrigation systems, pump stations, ditch diversion infrastructure and transmission systems associated with the irrigation of landscaped areas at the Regional Park, along 120th Avenue ROW and the Brantner Lakes site.
- Provide snow removal for South Platte River Trail from 120th Avenue to E-470, pedestrian trail along 120th Avenue from Quebec to Highway 85, Regional Park asphalt/gravel parking lots, concrete surfaces around all buildings, and Sheriff's shooting range on Riverdale Road.

Goal 7: Market/lease the Regional Park and fairgrounds venues and park infrastructure.

Objectives

- Develop and implement a marketing plan using the county website, print media, phone reception and other forms of public outreach to CSU Extension and other public and private patrons.
- Provide in-house labor and financial resources to operate and maintain the Regional Park and fairgrounds facilities, and set up, clean up and monitor events at the Regional Park.
- Develop and manage controls and policies to schedule events, provide contract services, collect revenue, measure customer satisfaction, manage security, provide liquor service, provide catering services and staff scheduling.
- Develop and implement interim and long-range strategies for reclamation and public use of the Public Works pit, Mann Nyholt Lakes and the Brantner Reservoirs consistent with the Regional Park Master Plan.

Goal 8: Plan and produce and annual Adams County Fair.

Objectives

- Provide financial and staffing resources to plan, market and continuously improve the Adams County Fair for the benefit of the general public and 4-H youth.
- Develop systems and controls to schedule events, monitor vendors, collect and track revenue, monitor contract compliance, supply ice to vendors, manage public safety and provide parking services.



- Coordinate with risk management and staff to design an emergency management plan, and train staff on the implementation of the plan should it be necessary, for both the County Fair as well as other contracted events at the Regional Park.
- Develop and implement strategies to attract cash/in-kind sponsors, provide diverse vendors, attract regional patronage, promote 4-H participation, and minimize impact to the general fund.

2012 Budget Highlights

- \$20,480 was budgeted for temporary labor for the Weed and Pest Program.
- \$45,000 was budgeted for security services at the Regional Park Facility.
- \$15,000 was budgeted for infrastructure repairs and maintenance in the Utilities Division.
- \$18,000 was budgeted to pay for consulting services for water rights issues as well as real estate appraisals, environmental assessments, and engineering services.

Activity/Performance Measures

Description	2010 Estimate	2011 Budget	2012 Estimate
FTEs Per 10,000/Capita	0.57	0.54	0.54
Per Capita Spending	\$8.57	\$9.88	\$7.17
Miles Treated/Inspected for Noxious Weeds	1000	1000	1000
Miles of drainages inspected/treated for purple loosestrife	23	23	23
County Open Space Acres Managed for Noxious Weeds	1091	1091	1125
Playground Inspections	12	12	12
Amount of grant awards reimbursed to Parks	\$2,089,100	\$3,927,000	\$675,000
Maintained Restrooms (Vault and Plumbing)	32	32	32
Open Space Acquired in Fee (Acres)	325	0	0
Agricultural, residential, and oil-gas lease revenue collected	\$136,423	\$155,850	\$160,000
Conservation Easements monitored	14	14	15
Development Reviews Completed	97	100	105
Acres of Open Space (Passive Use) Maintained	1050	1050	1100
Funds paid by CDOT for noxious weed spraying on hways. 36 & 79	\$7,800	\$10,000	\$10,000
Acres of (on-line) Fully Automated Sprinklers		35.6	35.6
Rotella Park Shelter Rentals	68	70	65
Miles of Trails Maintained (concrete)	33.5	34	34.5
Miles of Trails Maintained (soft surface)	4.5	4.5	4.5



Acres of Irrigated Bluegrass Maintained	68.9	68.9	68.9
Equestrian Facilities Maintained (square feet)	328,228	328,228	328,228
Equipment maintained (units)	94	96	96
Gravel Parking Lot Maintained (square feet)	1,430,000	1,430,000	1,430,000
Annual Events	723	702	702
Asphalt Parking Lot Maintenance (square feet)	968,000	968,000	968,000
Rental Facilities maintained (square feet)	131,425	131,425	131,425
Surface acreage of Lakes Maintained (Regional Park)	92	90	90
Employees (FTE)	25	25	25

Revenue and Expenditure Summary

Account Type	2010 Actual	2011 Estimate	2012 Budget
Revenue			
Charges for Services	\$ 430,503	\$ 448,037	\$ 365,500
Misc. Revenues	\$ 16,100	\$ 3,844	\$ 45,000
Total Revenue	\$ 446,603	\$ 451,881	\$ 410,500
Expenditures			
Personnel Services	\$ 1,934,051	\$ 2,023,634	\$ 2,054,849
Operating & Maintenance	\$ 329,766	\$ 300,663	\$ 357,652
Charges for Services	\$ 891,864	\$ 815,399	\$ 731,115
Capital Outlay	\$ 630,572	\$ 1,429,383	\$ 170,000
Total Expenditures	\$ 3,786,252	\$ 4,569,079	\$ 3,313,616



Adams County Fair & Rodeo

Mission Statement

To become a direct source of community pride and promote goodwill among county residents. The county fair provides an educational showcase for county residents and 4-H members to exhibit their accomplishments in the areas of agriculture, livestock, art, science, home economics, arts and crafts and food. A wide variety of entertainment and amusements are also provided.

Primary Services

The Adams County Fair & Rodeo is an annual, county-supported event, held in late summer at the Adams County Regional Park. Coordination and planning for each year's fair is the responsibility of the Co-Fair Managers, with the assistance of the Adams County Fair Advisory Board.

A traditional event designed to provide quality family entertainment, the fair is dedicated to the preservation of America's agricultural and livestock industry as well as providing activities for the many interests and age groups in Adams County.

Long Term Goals

1. Develop and implement strategies to attract businesses and other community interests to create partnerships for the mutual benefit of those partners and the Adams County Fair.
2. Produce the Adams County Fair with a variety of programs and activities that appeal to diverse populations while balancing the County's ability to fund fair activities and attractions

Current Year Objectives

- Goal 1 objective: Procure cash sponsorships of \$45,000 for the 2012 event, and maintain current in-kind sponsorships of \$250,000 for 2012 event.
- Goal 2 objective: Attend IAFE Conference to obtain current/relevant knowledge of industry trends and apply those trends to the Fair.
- Goal 2 objective: Given the current state of economy and to stay within the historical approved budget, develop for consideration by the BOCC, an analysis of alternatives including elimination of Monster Truck Show, Fiesta Day Rodeo, reduction of VIP reception, eliminate Grandstand event staff, reduce parking staff to minimal people, increase "free" on grounds attractions, increase size of carnival and nightly specials.

2012 Budget Highlights

- \$359,100 is anticipated in revenue for the 2012 county fair.
- \$34,000 has been budgeted for free stage entertainment.
- \$16,300 has been budgeted for the CPRA Rodeo event.
- \$16,000 has been budgeted for the Tractor Pull event.
- \$21,000 has been budgeted for the Demolition Derby event.



Activity/Performance Measures

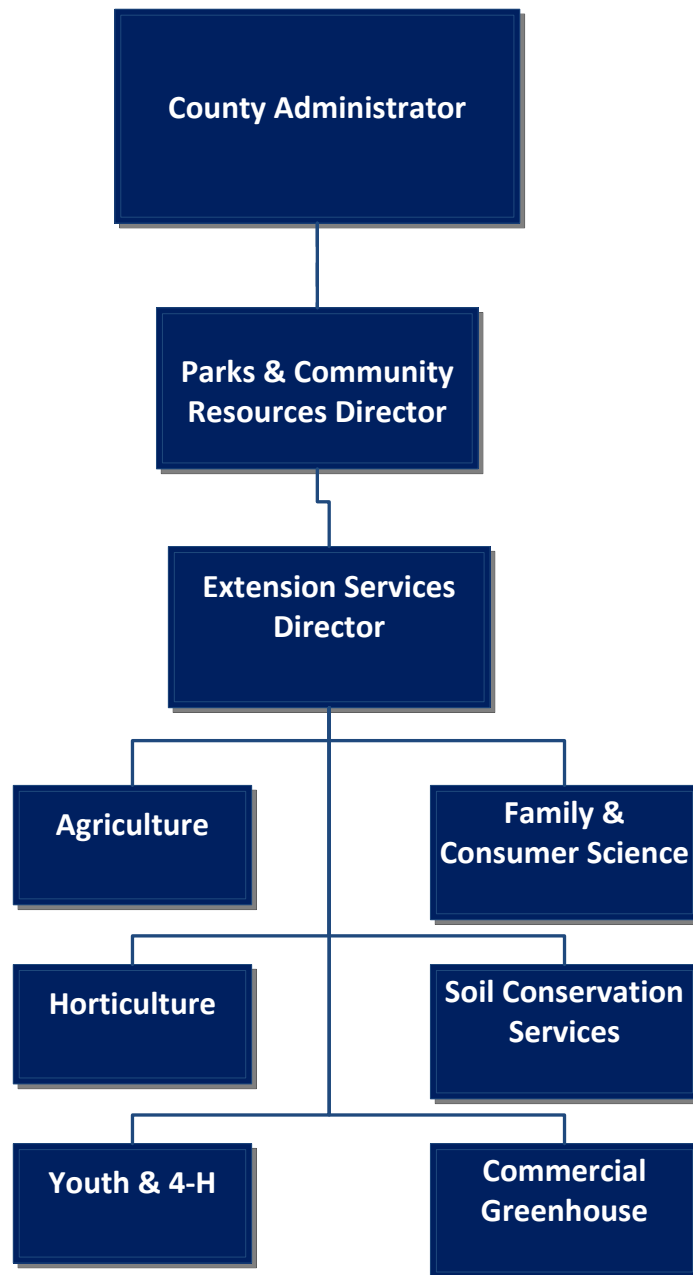
Description	2010 Estimate	2011 Budget	2012 Budget
Estimated Attendance	68,000	68,000	68,000
Per Capita Spending	\$1.08	\$1.07	\$1.04
Fair Revenues	\$394,688	\$370,300	\$359,100
% of Expenses Covered by Revenues	69.7%	75.0%	75.0%
Main Attraction/Events	10.00	10.00	10.00
Revenue From Grants	0.00	0.00	0.00
Employees (FTE)	1	1	1

Revenue and Expenditure Summary

Account Type	2010 Actual	2011 Estimate	2012 Budget
Revenue			
Charges for Services	\$ 394,688	\$ 363,730	\$ 359,100
Misc. Revenues	\$ -	\$ -	\$ -
Total Revenue	\$ 394,688	\$ 363,730	\$ 359,100
Expenditures			
Personnel Services	\$ 87,137	\$ 95,554	\$ 96,351
Operating & Maintenance	\$ 17,849	\$ 23,158	\$ 19,800
Charges for Services	\$ 344,822	\$ 370,835	\$ 365,032
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 449,809	\$ 489,547	\$ 481,183



Colorado State University Extension





Mission Statement

Provide information and education, and encourage the application of research-based knowledge in response to local, state, and national issues affecting individuals, youth, families, agricultural enterprises, and communities of Colorado.

Primary Services

Colorado State University Extension is the off-campus education arm of Colorado State University. Major programs include Agriculture, Horticulture, Family and Consumer Science Education, and 4-H/Youth. The objective of Colorado State University Extension is to use grassroots input from local clientele to develop programs that meet the needs of county citizens. Programs are conducted to provide unbiased, research-generated information.

Long Term Goals

1. **Sustainable and Profitable Agriculture.** Governing Principle #5.
 - Conduct educational programs for farmers and ranchers that are designed to assist producers in maximizing profit potential and sustainability.
 - Utilize organic as well as conventional production practices.
 - Coordinate BioSecurity programs for ag producers.
 - Utilize solar and wind energy.
2. **Value - Added Agriculture.** Governing Principle #5.
 - Work with producers to add value to currently grown crops and livestock by utilizing new production and/or marketing techniques.
 - Utilize crop residues as a method of reducing costs.
3. **4-H/Youth Development.** Governing Principle #1.
 - Conduct programs that attract all youth.
 - Reach out to minority and at risk populations.
 - Utilize a strong volunteer cadre to conduct these programs.
 - Increase outreach beyond traditional audience programming.
 - Locate clubs in geographical areas throughout the county.
 - Develop outside funding sources to fund additional staff, 4H member unable to pay enrollment fees, and cover county and state 4-H user fees.
 - Develop short-term projects such as robotics.
4. **Family and Consumer Education.** Governing Principle #1.
 - Coordinate and conduct programs in the area of strengthening families/parents, family financial planning, and food safety.
 - Provide learning experiences for Adams County citizens including those who are traditionally underserved because of location, age, ethnicity or income.
 - Provide learning experiences for underserved audiences.
 - Strengthen existing partnerships with Adams County agencies and organizations.
 - Provide learning experiences that contribute to measurable knowledge, skill, and behavior outcomes.
 - Develop new and strengthen existing partnerships with Adams County agencies and organizations that serve families.
5. **Environmental and Natural Resource Management.** Governing Principle #5.
 - Develop programs for homeowners, horticulture enterprises, and full-time and part-time agricultural producers that protect the environment and sustain natural resources such as water, soil, and air.



6. **Weed Control.** Governing Principle #1.
 - Work cooperatively with the weed specialist in a manner that encourages producers to control all noxious weeds.
 - Conduct educational programs that assist producers and landowners in identifying and managing noxious weeds.
 - Utilize new technology such as GPS and GIS to assist in weed management and accountability.
7. **Small Acreage Management.** Governing Principle #5.
 - Develop and utilize a small acreage regional newsletter available on the web.
 - Hold annual educational programs to assist small acreage producers in managing their resources.
 - Assign the coordination of small acreage educational programming to the Small Acreage Coordinator.
8. **Agland Preservation/County Open Space Program.** Governing Principle #5.
 - Work with the Parks Department to assist the county Open Space Program to assure Agland Preservation and Open Space in the urban sections of Adams County.
9. **Administration.** Governing Principles #1, 7.
 - Maintain a strong county budget, supplemented by appropriated program funds equivalent to 10% of the appropriated budget.
 - Manage resources in the most efficient and effective manner.
 - Develop funding sources throughout the Extension program to cover annual CSU user fee requirements.
10. **Develop learning and innovation center with municipalities,** private businesses and community colleges.

Current Year Objectives

- Work with county emergency preparedness employee to develop specific plans for county and state employees. Goal #9.
- Encourage sustainable and profitable agriculture by conducting field research, and field demonstrations on alternative crops and production techniques on onion and wheat varieties.. Assist with an alternative Ag production for sustainable farms. Goal #1.
- Manage natural resources by working with urban homeowners to assist in water management and water quality issues. Goal #1.
- Assist agriculture producers and agencies involved in the management of natural resources with the utilization of GIS/GPS and other high tech information and processes to more effectively manage resources and increase profit opportunities when applicable. Goal #2.
- Work cooperatively with county weed specialist to conduct programs to educate residents about managing noxious weeds to reduce noxious weeds in Adams County. Utilize GPS equipment for accountability and management. Goal #6.
- Conduct programs with small acreage landowners to assist them with production concerns, natural resource management, water quality, and regulatory issues. Develop complete electronic mailing lists for rural small acreage landowners. Through the efforts of the small acreage coordinator, develop newsletter for all county based rural homeowners associations. Goal #7.
- Work with agencies and families in Adams County to conduct parenting, , financial management, and senior oriented programs. Goal #4.
- Apply for and obtain grants and cooperative agreements, and conduct trials that generate revenue and reduce costs for operations of CSU Extension. Generate revenue equivalent to a minimum of 10% of appropriated budget. Make required user fee payment to Colorado State University. Goal #9.
- Work with municipalities and landowners on issues such as open space and agricultural land preservation. Goal #8.



- Continue to utilize and increase the number of volunteers involved in conducting education programs. Goal #10.
- Expand 4-H enrollments to all geographical areas of the county, increasing traditional enrollment to over 800 members and school enrichment programs to over 25,000. Goal #3.
- Continue to increase ethnic diversification by designing programs that reach minority populations in the county to increase parity. Goal #3.
- Continue development of the Adams County Extension website and document effectiveness of the site. Goal #9.
- Conduct a scientific needs assessment survey to assist in designing programs in Adams County for the next five years. Goal #9.
- Utilize interns to assist with programming efforts. Goal #9.
- Work administratively to manage staff and fiscal resources efficiently and in a productive manner. Goal #9.
- Utilize grant funding to assist producers with organic marketing and production techniques. Goal #1.
- Obtain equipment to make staff most effective and efficient. Goal #9.
- Conduct annual program to assist realtors that sell rural acreage to help educate their clientele and generate revenue. Goal #7.
- To more effectively utilize advisory committees in all program areas in assisting agents to better meet the needs of clientele. Goal #9.
- Conduct a legislative function to keep Legislators and Commissioners informed of Extension activities. Goal #9.
- Meet annually with municipalities to inform them of Extension programming. Goal #9.
- Assist in the coordination of a two-day program for produce growers, small acreage landowners, and organic producers. Goal #1.
- Utilize part-time 4-H staff to maximize programming efforts. Goal #3.
- Generate funding of over \$ 11,000 for 4-H/Open Class fair activities and \$12,350 in sponsorships. Goal #3.

2012 Budget Highlights

- \$59,050 was budgeted for revenue for CSU Extension in 2012.
- \$ 114,527 was appropriated for Adams County’s component of the formula funded CSU Agents and interns salaries for 2012.
- \$379,501 was appropriated for personnel services in support of the CSU Extension office.

Activity/Performance Measures

Description	2010 Estimate	2011 Budget	2012 Budget
County Funded FTEs Per 10,000/Capita	.14	.13	.13
Per Capita Spending	\$1.46	\$1.45	\$1.54
Revenues Generated as a % of Appropriated Budget	59,792	83,100	59,050
Soil Conservation Seminars	15	18	18



Attendance at Field Days and Seminars (soil conservation)	500	500	500
Seedling Trees Sold	12,000	12,000	12,000
Number of Samples Processed for Pest and Disease Analysis	150	150	100
Workshop and Seminars Conducted	15	15	20
Attendance at Field Day and Seminars	650	700	200
Newsletter/News Releases	56	64	64
Volunteer Master Gardeners	27	35	29
Commercial Horticulturists Attending Conferences	650	600	600
Residents Receiving Home Horticulture Information	7,300	7,500	2,800
Residents Receiving Xeriscape Information	4,500	5,000	800
Number of Participants in Parenting, Financial Education edu, Nutrition, and Life Skills	400	425	245
Training Events Held, Including Workshops (4-H/Youth)	800	800	600
4-H Clubs Organized (Traditional)	32	35	25
Non-Traditional 4-H Clubs	0	0	0
4-H Leaders	175	175	140
National Western Stock Show Programs (Schools)	17,000	20,000	14,000
Traditional 4-H Members and Cloverbud Members	572	650	600
4-H School Enrichment Program Members	21,000	22,500	25,000
4-H Grants Received	6	6	5
Program Attendance at Training Programs	4,000	4,500	4,500
Meeting With Municipalities/Interest Groups	2	2	8
Programs Held - Agriculture/Weed/Small Acreage	30	35	38
Programs Held - Consumer and Family	182	180	192
Programs Held - Horticulture	25	30	25
Programs Held - Youth	70	80	80
Programs Held - Commercial Greenhouse	15	20	0
Employees (FTE)	6	6	6
CSU Formula Funded Agents	6	6	4
4-H Endowed Positions	0	1	1
Total	12	13	11

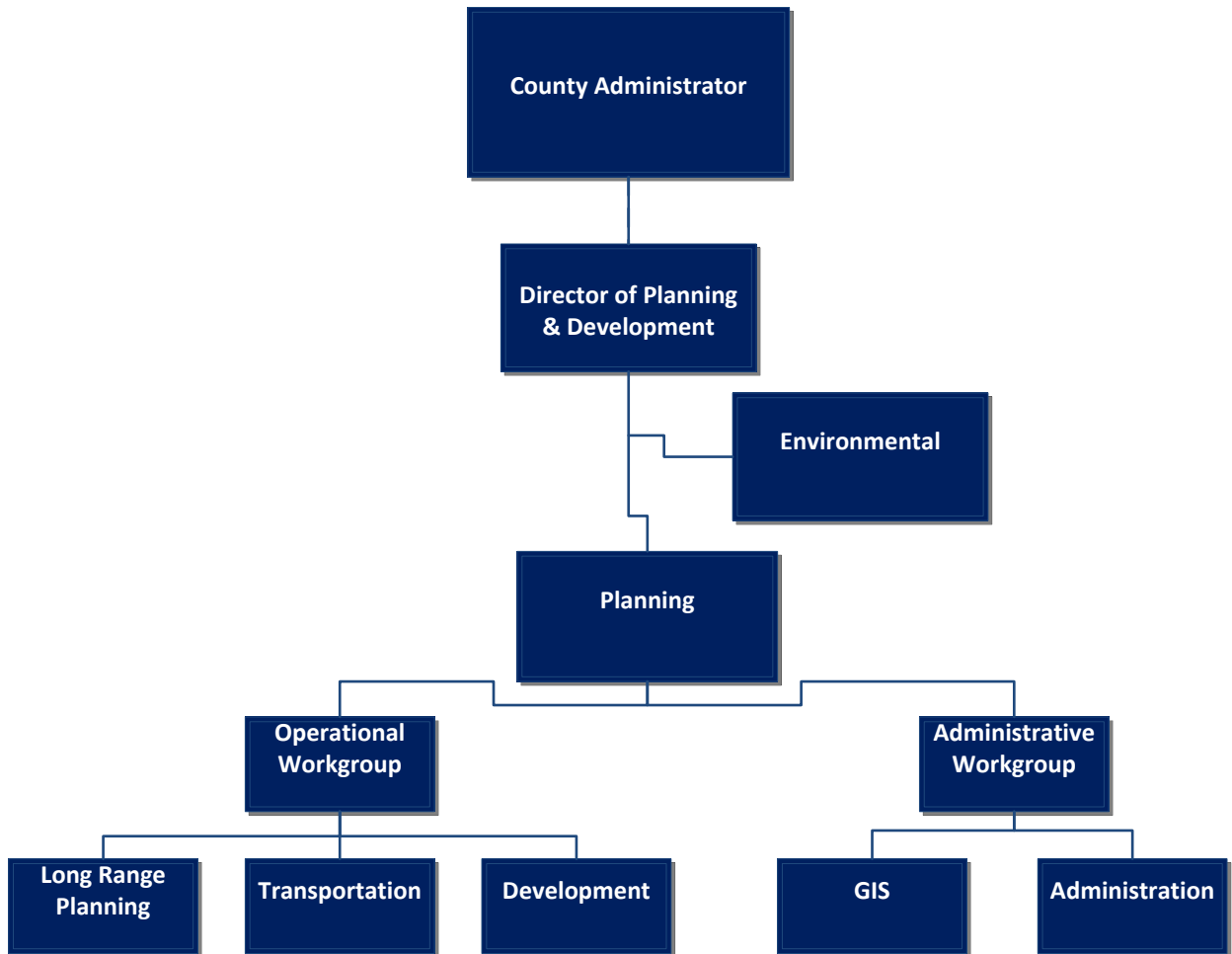


Revenue and Expenditure Summary

Account Type	2010 Actual	2011 Estimate	2012 Budget
Revenue			
Charges for Services	\$ 76,626	\$ 85,151	\$ 59,050
Misc. Revenues	\$ -	\$ -	\$ -
Total Revenue	\$ 76,626	\$ 85,151	\$ 59,050
Expenditures			
Personnel Services	\$ 356,164	\$ 379,302	\$ 379,501
Operating & Maintenance	\$ 121,958	\$ 148,386	\$ 182,933
Charges for Services	\$ 167,382	\$ 143,406	\$ 151,610
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 645,504	\$ 671,094	\$ 714,044



Planning & Development





Mission Statement

In support of the Adams County Mission, it shall be the primary task of the Adams County Planning and Development Department to provide a foundation for informed decision-making that will protect and enhance the physical, social, economic and environmental integrity of the county. Under the directives of the Board of County Commissioners via the County Administrator, the Planning and Development Department shall provide efficient and effective service to the general public through the continuing utilization and active pursuit of the most effective information and problem-solving techniques available to assist county government in its mission. To these ends, the Department will remain abreast of numerous rapidly advancing fields of expertise, maintain a continuous grasp of local trends, development and issues; and utilize this information in the maintenance and modification of the county's Comprehensive Plan, local-area plans, and the regulations and standards applied to local development to reinforce these plans and county government decisions.

Primary Services

The Planning and Development Department provides support for externally oriented programs including Development Review, Long Range Planning, and Boards and Commissions. The Environmental Analysis function assures compliance by waste management and mining operations with the conditions and standards imposed as a part of their permitting. It also reviews superfund sites and remediation of the Rocky Mountain Arsenal for consistency with county interests.

Planning Administration supports department operating programs of Development Review, Long Range Planning, and Boards and Commissions. It provides office supplies, equipment and logistical support as well as overall departmental and administrative policies. Planning Administration also provides land use, demographic, transportation and economic information as well as GIS design services to elected and appointed officials, staff and the public.

Development Review provides information, research, analysis, and recommendations regarding land development policies and regulations in the unincorporated portions of the county. Services are provided to the general public, Planning Commission, Board of County Commissioners, Board of Adjustment, Land Developers, and other governmental agencies. Development Review also reviews vending licenses for compliance with land use requirements and reviews all site plans associated with building permits for consistency with the Development Standards and Regulations.

Long Range Planning prepares updates and assists in the implementation of the Adams County Comprehensive and Transportation Plans, which include a variety of special projects such as small area plans, economic development studies and transportation financing recommendations.

Boards and Commissions program is designed to support the Planning Commission and the Board of Adjustment in conducting their duties. Both committees are composed of citizen volunteers. The Planning Commission normally conducts 22 public hearings per year and the Board of Adjustment is normally scheduled to conduct 24. The Planning Commission is both a legislative and quasi-judicial commission. It reviews and approves the county's Comprehensive Plan and reviews and makes recommendations on applications for rezoning, subdivision, conditional uses and certificates of designation. The Board of Adjustment is a quasi-judicial board which makes the final decisions on applications for special uses, variances, and appeal of administration decision applications.



Long Term Goals

1. To conduct public hearings with the utmost decorum and professional decision making for the citizens of Adams County by interactively using all new technology.
2. Utilize technology to streamline the Development Review process including, but not limited to, the Permit Plan system, Geographic Information Systems, PowerPoint and the Internet.
3. Technology will also assist in the referral process, obtaining citizen comments, administrative permitting processes, and public hearing presentations.
4. Prepare, maintain and implement future land use and transportation plans, which reflect the vision of the elected and appointed officials and the citizens of Adams County.
5. Maintain and enhance the county planning and development database using both cutting edge and traditional technology to insure accuracy and comprehensiveness and to distribute information to users.
6. Work effectively and efficiently as the county's Planning Department.

Current Year Objectives

Administrative Support

- Continue scanning of all documents to support goal of "going paperless", including sign permits, cleaning of historical files, close out & track "Suspense Case List" report.
- Ongoing support of ACCELA software through problem solving and communication with IT to resolve any and all issues.
- Effectively and efficiently continue to communicate questions and concerns from the general public to appropriate departmental staff to ensure concern is addressed in a timely manner.
- Administrative staff will continue training to aid in the duties of Planning Assistants.

GIS

- Continued work on ACCELA software.
- Continue learning about new technology and keeping up to date with other organizations and institutions.
- Continue training of co-workers in all aspects of technology used in the department and otherwise.
- Continue to assist with projects for citizens, private companies and county planners.

Development and Long Range Planning

- Select consultant and oversee a contract to provide a full update of the Adams County Comprehensive Plan.
- Continuing implementation of the Globeville Commercial Urban Redevelopment Plan in coordination with the City and County of Denver and the Denver Urban Renewal Authority.
- Continue cross training due to vacancies.
- Begin paperless application processes.
- Continue efforts to streamline construction process and identify inefficiencies with Housing Authority, Community Development, Code Enforcement and the Building section.
- Examine TIF traffic impact fee regulations for possible revision.
- PLD fee is updated to include census information.
- Examine temporary policy Vested Rights as regulation amendment.

Transportation

- Continue to coordinate working partnerships with other county departments to further transportation goals and projects:
- Enhance communication about projects with the Planning Department
- Provide initial Project Outlines for all projects
- Gathering information and identify what is needed to update the transportation plan
- Alignment Studies



- Eastern Adams County Strategic Corridors
- Collector Roads
- Update Traffic Impact Fee Program and Fee Schedule.

2012 Budget Highlights

- \$64,950 was budgeted for revenues, of which \$50,200 is sourced from planning and zoning activities and the balance of budgeted revenue coming from misc. fees such as sign permits and sludge permit fees.
- 2 FTEs were removed in 2012.

Activity/Performance Measures

Description	2010 Actual	2011 Estimate	2012 Budget
County Funded FTEs Per 10,000/Capita	.39	.39	.36
Per Capita Spending	\$3.39	\$3.19	\$2.98
Cases Processed	264	286	286
Total Case Reviews	9	6	6
Excavation and Grading	9	6	6
Subdivision	17	10	10
Planned Unit Developments	17	12	12
Rezoning/Conditional Use	30	24	24
Variance/Special Use	77	74	74
Site/Plan Change in Use Reviews	4775	3100	3100
Suspense Cases Closed	125	192	192
Site Permits	50	60	60
PC Hearings	19	20	20
BOA Hearings	17	20	20
Employees (FTE)	17.4	16.4	14.4

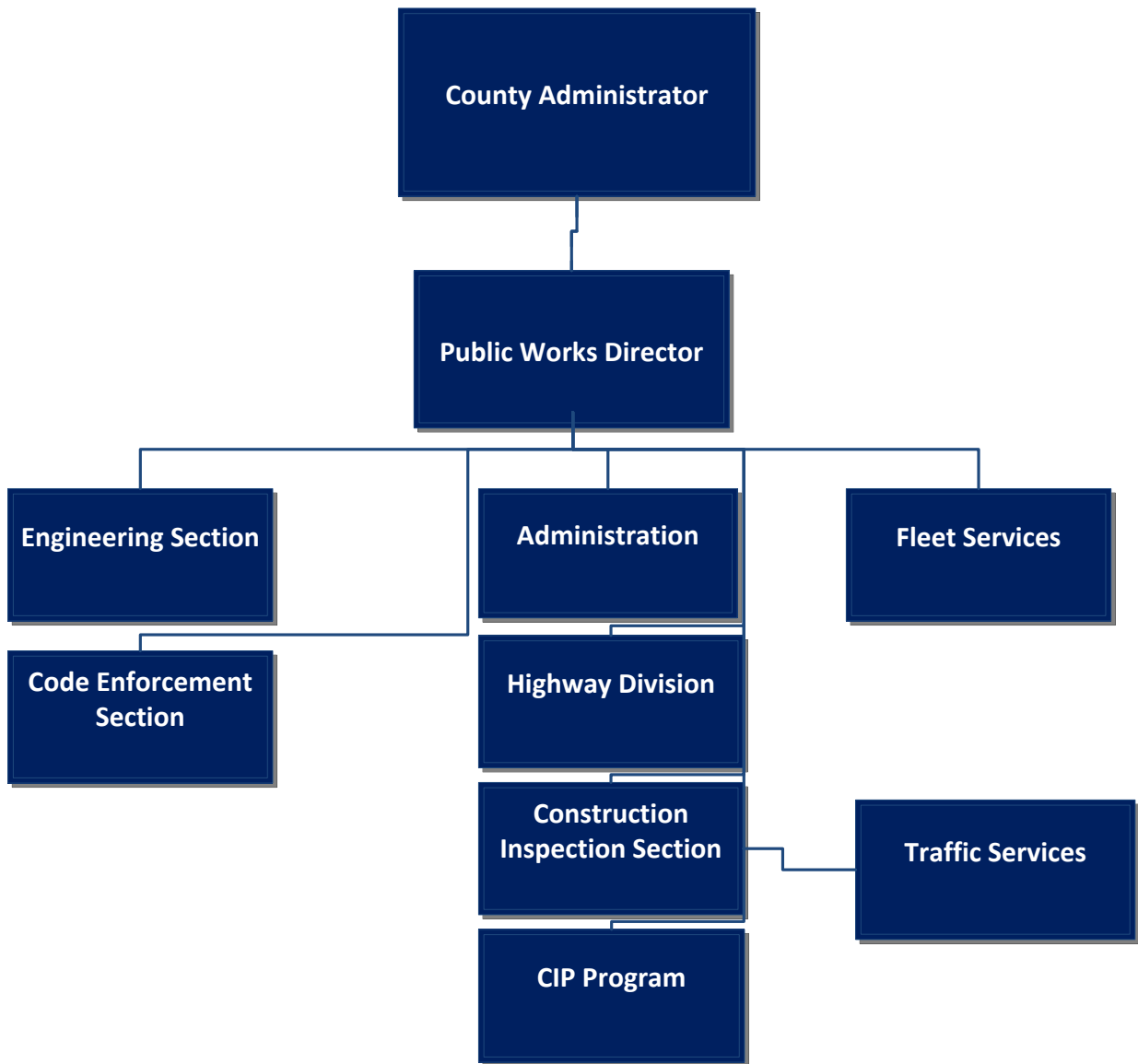


Revenue and Expenditure Summary

Account Type	2010 Actual	2011 Estimate	2012 Budget
Revenue			
Charges for Services	\$ 390,055	\$ 67,784	\$ 62,450
Misc. Revenues	\$ 4,017	\$ 2,223	\$ 2,500
Total Revenue	\$ 394,072	\$ 70,007	\$ 64,950
Expenditures			
Personnel Services	\$ 1,004,534	\$ 1,036,871	\$ 1,072,854
Operating & Maintenance	\$ 27,425	\$ 23,991	\$ 51,033
Charges for Services	\$ 94,223	\$ 79,939	\$ 343,936
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,126,182	\$ 1,140,801	\$ 1,467,823



Public Works – General Fund





Mission Statement

Engineering: Provide professional technical guidance on behalf of the county in all matters regarding the county's infrastructure through review of proposed improvements for technical merit, the design engineering process for capital projects, the accurate locations of ownership and improvements by professional land surveying techniques and the application of Colorado Statutes for land transactions. The result of our endeavors is to provide the public with facilities that are safe and environmentally sound.

Code Enforcement: To provide a standard to safeguard life, health, property and public safety, use and occupancy of all structures and properties in Adams County. Strive to maintain uniformity and consistency while enforcing all codes and regulations.

Primary Services

Engineering: Provide technical review of proposed improvements for compliance with established practices, professional design, and planning for capital improvements; accurate establishment of improvement and boundary locations; and the information and legal guidelines for property division and acquisition.

Code Enforcement: Provide inspection services to all active permit holders and all zoning and blight complaints, on next day basis. Enforce Uniform Building, Plumbing and Mechanical codes. Enforce Zoning and Subdivision Regulations and Environmental Blight Ordinance No. 3, revised.

Long Term Goals

Engineering:

1. Establish a record base of all infrastructures for maintenance and improvement.
2. Identify and administer flood plains that affect development and infrastructure.
3. Improve existing infrastructure that is obsolete or poses a threat to the public.
4. Provide infrastructure to developing areas for their continued economic growth.
5. Enhance areas with environmental damage and protect areas of significance.
6. Develop a long-term plan that encompasses the above propositions.
7. Compliance with the county's permit regarding storm water discharges to waterways.

Code Enforcement:

1. Provide customer service to the citizens of Adams County in the most convenient way possible.
2. Strive to make Adams County a cleaner, healthier, and safer community.
3. Obtain a better compliance rate on blight violations by citizens, through education methods.
4. Educate citizens on county regulations by attending community meetings.

Capital Improvement Projects:

1. Plan, design, construct drainage facilities, and perform technical studies in the county.
2. Complete Irondale/Kenwood Pond project, and associated drainage outfall.
3. Work with the Urban Drainage and Flood Control District to construct the Utah – Junction/Clay St Outfall phase I.
4. Participate with the Urban Drainage and Flood Control District, municipalities, and state or federal agencies in the joint funding of projects.
5. Work with the Urban Drainage and Flood Control District and the City of Westminster to improve the Shaw Boulevard / Circle Drive drainage system.
6. Continue work on the Stormwater Utility Feasibility study.



7. Target non-road and bridge infrastructure problems in the county, and try to eliminate or mitigate them.

Current Year Objectives

Engineering:

- Coordinate the CIP program for road, bridge, and drainage improvements.
- Coordinate and construct the Transportation Sales Tax Projects.
- Prepare and manage the five-year improvement plan.
- Obtain state and federal funds and coordinate inter-jurisdictional projects.
- Review and provide input to land development cases.
- Respond to citizens' requests.
- Continue work on the National Pollutant Discharge Elimination System regarding compliance with the mandated six minimum control measures for compliance with the county's storm water permit.

Code Enforcement:

- Continue to offer the best customer service possible to the citizens of Adams County, while enforcing all codes and regulations to assure that all properties in unincorporated Adams County meet current codes and regulations.
- Update fees charged for building permits, re-inspection, and implement contractor registration fees.

Capital Improvement Projects:

- Acquire properties for use as regional water detention facilities or floodplain preservation.
- Participate with other jurisdictions for drainage projects that cross mutual boundaries.
- 2012 Capital Improvements Program projects for the general fund total \$5,529,770. (See below for a listing of the 2012 Capital Improvement Projects and *Exhibit 3-14* in the *Consolidated Budget Summary* section for a description of each specific project.)

Activity/Performance Measures

Description	2010 Estimate	2011 Budget	2012 Budget
County Funded FTEs Per 10,000/Capita	0.66	0.63	0.58
Per Capita Spending	\$17.32	\$15.03	\$17.14
Estimated Case Review*	127	130	143
Engineering Respond to Services Request	91	80	88
Building Permits Issued	4770	2635	2500
Inspections Completed (Storm water & Construction)	7,064	6,990	505
Zoning Violations Cases	1236	1158	1200
Environmental Blight Cases	1518	1645	1700
Employees (FTE)	29	29	27
Project designated full time employees, including 3 temps	2	10	8



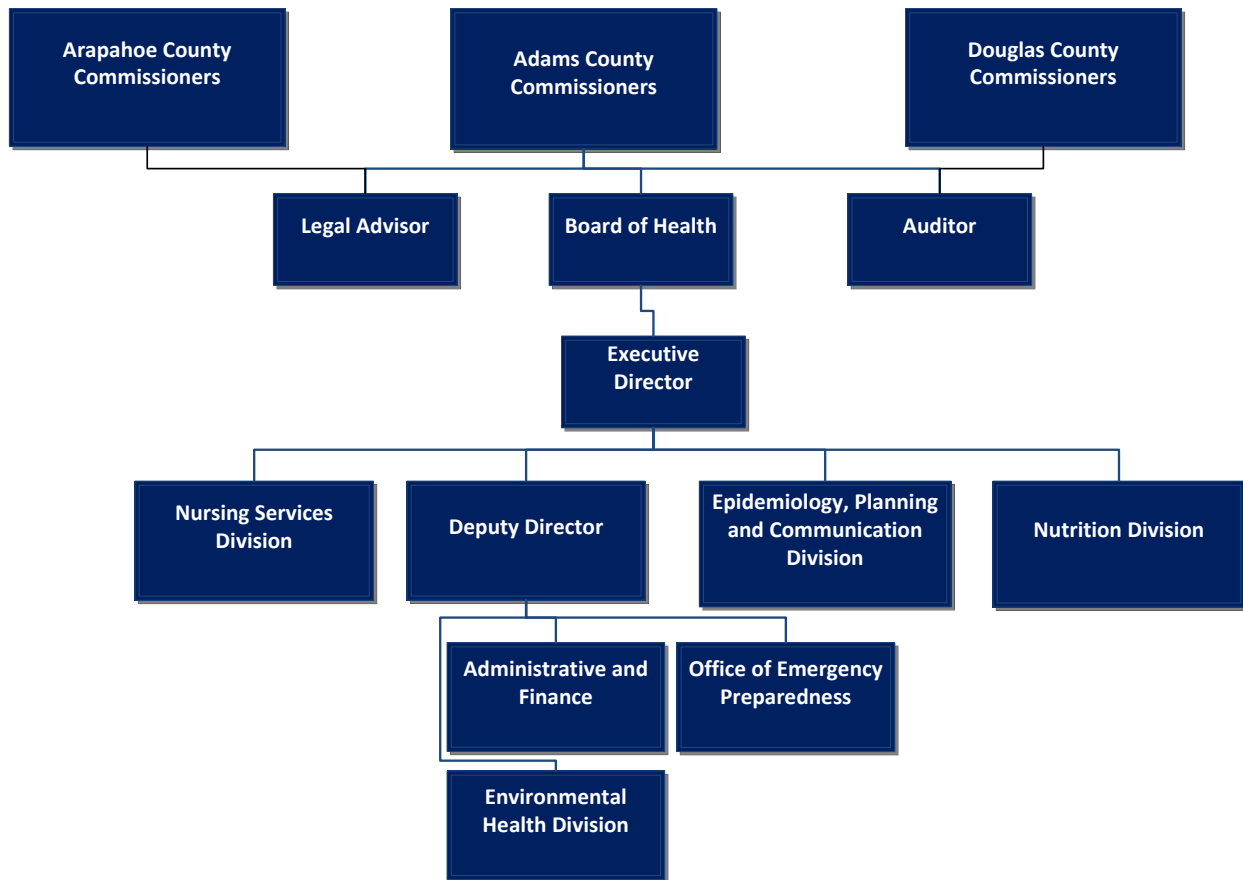
*Case reviews include reviews for developments and reviews of Planning Dept. Land Use cases.

Revenue and Expenditure Summary

Account Type	2010 Actual	2011 Estimate	2012 Budget
Revenue			
Charges for Services	\$ 1,010,668	\$ 780,767	\$ 4,140,225
Misc. Revenues	\$ 10,330	\$ 10,047	\$ 5,500
Total Revenue	\$ 1,020,998	\$ 790,814	\$ 4,145,725
Expenditures			
Personnel Services	\$ 2,009,937	\$ 2,190,976	\$ 2,233,191
Operating & Maintenance	\$ 32,721	\$ 25,110	\$ 61,840
Charges for Services	\$ 2,134,364	\$ 630,952	\$ 374,424
Capital Outlay	\$ 3,472,895	\$ 4,099,072	\$ 5,254,770
Total Expenditures	\$ 7,649,917	\$ 6,946,110	\$ 7,924,225



Tri-County Health Department





Mission

To protect, promote and improve the health, environment and quality of life of the citizens of Adams, Arapahoe and Douglas counties.

Activity Description/Purpose

Tri-County Health Department (TCHD) is the official public health agency for Adams, Arapahoe, and Douglas counties. A nine-member Board of Health, appointed by the Board of County Commissioners of each of the three counties, is the policy-making body for the department.

The Department serves a diverse community of approximately 1,377,090 citizens covering nearly 3,000 square miles. Tri-County Health is the largest local health department in the State of Colorado. Office locations are maintained in leased or county-furnished facilities in Aurora, Brighton, Castle Rock, Commerce City, Englewood, Greenwood Village, Lone Tree, Northglenn and Unincorporated Adams County.

The Department conducts active health programs broken down into the following major service categories:

Emergency Preparedness

- Continuity of Operations
- Incident Planning and Response
- Public Health Incident Management Team
- Risk Communications/Health Alert Network
- Training and Exercises

Environmental Health:

- Body Art
- Child Care Inspections
- Food Protection
- Geographic Information Systems
- Household Hazardous Waste
- Industrial Hygiene
- Land Use
- Meth Labs
- Onsite Wastewater Treatment (Individual Sewage Disposal Systems (ISDS))
- Pools, Spas and Spray Pads
- Rocky Mountain Arsenal
- Solid and Hazardous Waste
- Spills/Incidents
- Vector Control
- Water Quality

Public Health Nursing Services:

- Adult and Childhood Immunizations
- Chronic Disease Screening and Referral
- Healthcare Program for Children with Special Needs (HCP)
- HIV and Sexually Transmitted Diseases Screening, Referral and Outreach
- International Travel Clinic
- Medicaid and CHP+ Eligibility



Mothers First
Nurse Family Partnership
Reproductive Health
Women's Cancer Screening

Nutrition Services:

Community Nutrition Education
Dietetic Internship
Early Childhood Nutrition Training and Education
Nutrition Programs for Older Adults
School Nutrition and Wellness
Worksite Wellness
Women Infants and Children (WIC) Supplemental Nutrition Program

Epidemiology, Planning & Communication & Vital Statistics:

Aging Initiatives
Communication – media and public relations
Communities Putting Prevention to Work (CPPW)
Epidemiology and Planning
Infectious and chronic disease surveillance with notifiable disease investigation and control
Planning and Evaluation

Administration and Finance:

Accounts Receivable and Payable
Agency Administrative Support
Facilities Management
Financial Reporting
General and Fixed Asset Accounting
Grants Administration
Information Technology
Payroll Services
Purchasing, Receiving and Shipping
Vital Records

Human Resources

Benefits
Compensation
Employee Relations
Health and Safety
Performance Management
Recruitment and Hiring
Standards of Employee Conduct
Training
Terminations



Long Term Goals

1. Increase access to healthcare for uninsured, under-insured and under-served residents of Adams, Arapahoe and Douglas counties.
 - Linkages to health insurance
 - Linkages to health care and other services
 - Case management
 - Some gap-filling direct services
2. Protect the residents of Adams, Arapahoe and Douglas counties from environmental threats to their health.
 - Enforcement of environmental health laws, rules and regulations
 - Response, investigation and control
 - Education and consultation
3. Detect and prevent infectious and chronic disease and injury in Adams, Arapahoe and Douglas counties.
4. Improve nutritional health and physical activity status of Adams, Arapahoe and Douglas county residents.
5. Provide good stewardship for public health funding for Adams, Arapahoe and Douglas counties.
6. Assure that TCHD has the capacity to identify and respond to disasters and infectious disease outbreaks in a coordinated manner with the larger healthcare system and other first responders.

2012 Budget Highlights

- Adams County's 2012 budget contribution to the Tri-County Health Department is \$2,953,388.
- The 2012 per capita rate for services is \$6.29, a decrease of 2.18% from 2011.
- Though included in this section of the budget book due to its public health nature, the \$304,875 that has been budgeted for mosquito control to mitigate the spreading of West Nile Virus is not part of the Tri-County Health Department budget.

Activity/Performance Measures

Description	2010	2011	2012
	Actual	Estimate	Budget
Total Appropriation to Health Department	\$3,090,360	\$2,939,404	\$2,953,388
Per Capital Contribution to Health Department	\$6.79	\$6.43	\$6.29
Restaurant Inspections	3,341	3,977	3,600
Women Infant Children Programs: Caseload	16,295	15,678	15,678
Children's Immunization Program (Total Clients)	6,868	4,473	4,600
Child Health Plan Plus (CHP+) and Medicaid Applications	1,650	1,420	1,475
Family Planning Program Clients	3,160	3,225	3,225
Employees (FTE) General Funded (2)	39	35	34
Employees (FTE) Program Funded (2)	51	54	48
Employees (FTE) Total (2)	90	89	82



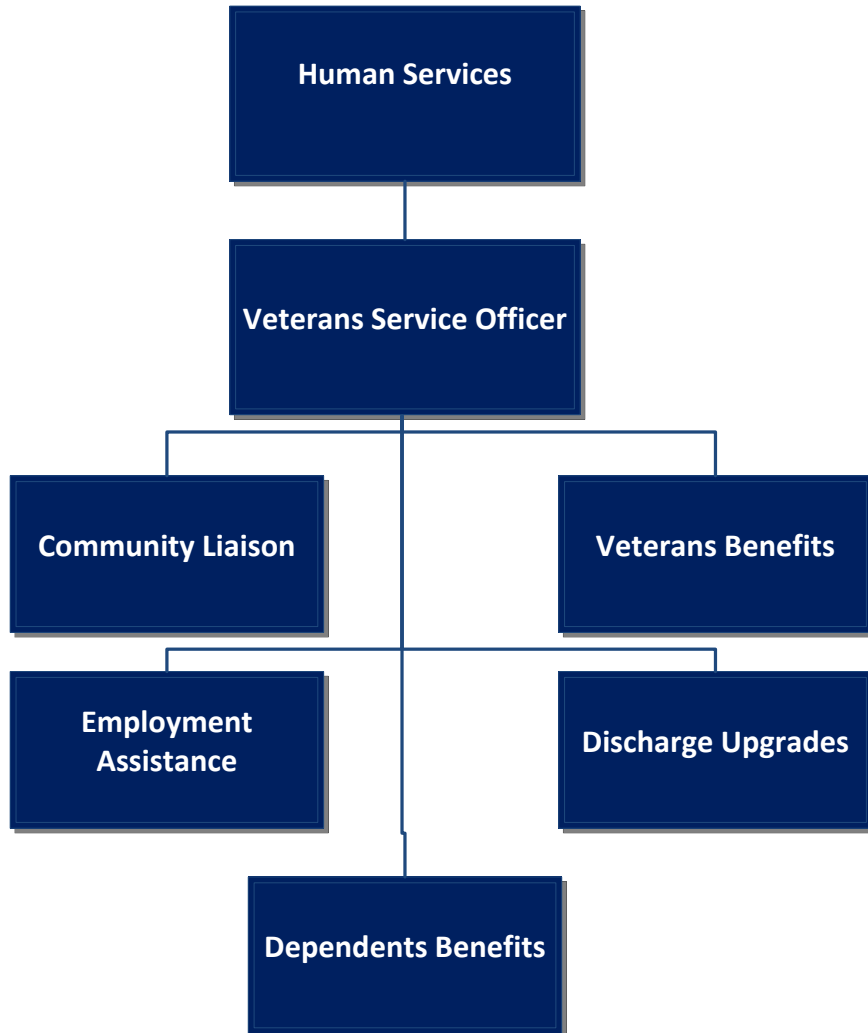
- (1) Adult and Children's Immunization Program
- (2) FTEs are estimates and are apportioned to various locations based on need. They are not necessarily assigned to any specific county.

Revenue and Expenditure Summary

Account Type	2010 Actual	2011 Estimate	2012 Budget
Revenue			
Misc. Revenues	\$ -	\$ -	\$ -
Total Revenue	\$ -	\$ -	\$ -
Expenditures			
Charges for Services	\$ 3,090,360	\$ 2,939,404	\$ 2,953,388
West Nile Mitigation	\$ 307,671	\$ 304,875	\$ 304,875
Total Expenditures	\$ 3,398,031	\$ 3,244,279	\$ 3,258,263



Veterans Service Office





Mission Statement

The overall mission of the Veterans Service Office is to assist veterans, widows and dependent children in filing claims through the Veterans Administration. If need be, to assist in the appeals process through the Board of Veterans' Appeals in Washington, D.C.

Primary Services

The Veterans Service Office provides advisory, referral, and processing services to county veterans, widows and dependents pertaining to veterans' benefits and rights. This office also maintains a liaison with the Veterans Administration (VA), Colorado Department of Veterans Affairs, Adams County Department of Human Services, Veterans Administration hospital, Veterans Administration nursing homes and other veterans' organizations.

The Adams County Veterans Service Officer has a compassionate understanding of the problems that confront veterans, widows, widowers, and children. The Adams County Veterans Service Officer knows the extent, the meaning and the application of the laws that have been passed by the U.S. Congress in the interests of veterans and their dependents. The officer also understands the rules and regulations adopted by the Department of Veterans Affairs to clarify and implement those laws. The Adams County Veterans Service Officer will apply specialized knowledge in the best way suited to the needs of every individual veteran or other beneficiary who comes to our office for assistance.

Long Term Goals

1. Continue to promote and protect the rights of veterans and their dependents through education, communication and technology.
2. Expedite all VA claims and assist incarcerated and homeless veterans with a new outreach program to include on site visitations.

Current Year Objectives

- Continue professional and dedicated support to the Adams County veterans, widows, widowers, dependent children, and all government agencies involved with their support.

2012 Budget Highlights

- \$2,400 in revenue is anticipated from the Colorado Department of Military Affairs.
- The Veterans Service Office will continue to provide timely service, and process claims through the Veterans Administration.



Activity/Performance Measures

Description	2010 Actual	2011 Estimate	2012 Budget
FTEs Per 10,000/Capita	.02	.02	.02
Per Capita Spending	\$.14	\$.13	\$.13
Payments to County Vets by VA	5,558,962	5,632,117	5,700,000
Customers Served/Office Visits	4,800	4,800	4,800
Claims Filed With Colorado Veteran's Affairs	59	57	60
Employees (FTE)	2	1	1

Revenue and Expenditure Summary

Account Type	2010 Actual	2011 Estimate	2012 Budget
Revenue			
State Grants	\$ 3,600	\$ 2,400	\$ 2,400
Total Revenue	\$ 3,600	\$ 2,400	\$ 2,400
Expenditures			
Personnel Services	\$ 57,753	\$ 52,821	\$ 53,498
Operating & Maintenance	\$ 1,055	\$ 4,623	\$ 3,211
Charges for Services	\$ 2,997	\$ 2,487	\$ 2,700
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 61,804	\$ 59,931	\$ 59,409



Special Revenue Funds

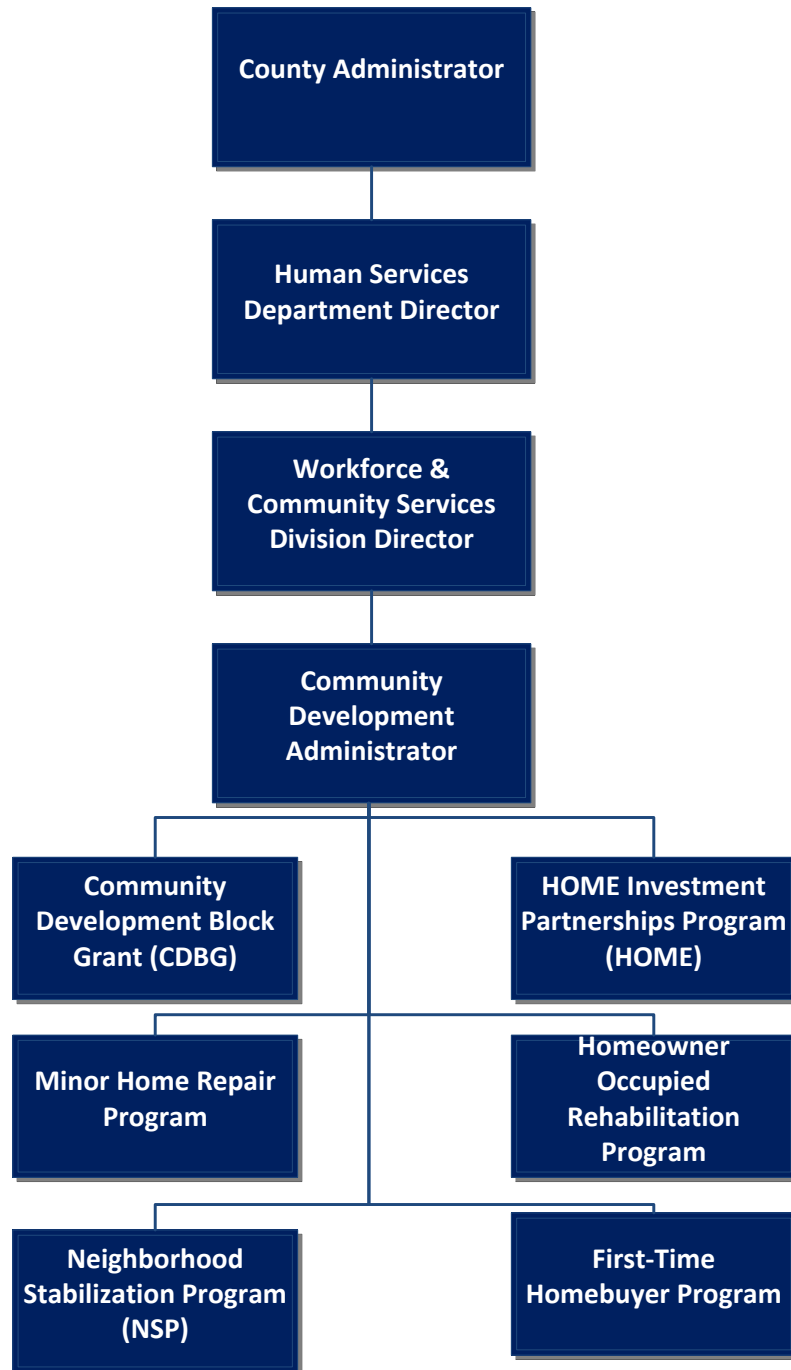
Fund Category Description

Special revenue funds account for revenue derived from specific taxes or other earmarked revenue sources. These funds legally restrict sources of revenue to be expended for specified purposes.

- Community Development Block Grant (CDBG)
- Community Services Block Grant (CSBG)
- Conservation Trust
- Developmentally Disabled
- DIA Noise Mitigation
- Head Start
- Other Human Services
- Open Space Projects
- Open Space Sales Tax
- Road & Bridge
- Social Services
- Waste Management
- Workforce & Business Services



Community Development Block Grant Fund





Description of Fund

The community development block grant (CDBG) fund, classified as a special revenue fund, accounts for grant expenditures relative to projects that enhance community development. Adams County Human Services administers the CDBG fund.

Mission Statement

The mission of Adams County Human Services is to actively support and build the capacity of citizen groups and community organizations in Adams County so they may enhance the economic, social, environmental, and cultural well being of their communities.

Principles

Community development is the planned evolution of all aspects of community well-being: economic, social, environmental and cultural. It is a process whereby community members come together to take collective action and generate solutions to common problems. The scope of community development can vary from small initiatives within a small group, to large initiatives that involve the whole community. Regardless of the scope of the activity, effective community development should be:

- A long-term endeavor;
- Well-planned;
- Inclusive and equitable;
- Holistic and integrated into the bigger picture;
- Initiated and supported by community members;
- A benefit to the community;
- Grounded in experience that leads to best practices; and

The primary intent of community development is to improve the quality of life. Effective community development results in mutual benefit and shared responsibility among community members. It recognizes the connection between social, cultural, environmental and economic matters; the diversity of interests within a community and the relationship to building capacity.

Community development requires and helps build community capacity to address issues and take advantage of opportunities; and finds common ground by balancing competing interests. It does not "just happen" - it requires a conscious, concerted and conscientious effort among community partners to improve the community.

Primary Services

Adams County Human Services manages several federally funded programs for housing, community development, neighborhood revitalization, economic development and human service activities. The common theme of the funds administered by Community Development is that they benefit low- and moderate-income residents of Adams County. There are over 24 non-profit organization and 5 municipalities currently funded by various grants and loans available through Community Development. Almost all funds and programs administered by Community Development directly impact the lives of low- and moderate-income people in Adams County.

Direct service activities provided by Community Development include:

- Minor Home Repair Program



- Housing Rehabilitation
- The A-LIFT Community Transit Program (CTP)
- Housing acquisition and new construction

Community Development manages the following grant programs:

- Community Service Block Grants (CSBG)
- Adams County Human Services Grants
- Community Development Block Grants (CDBG)
- HOME Investment Partnerships Program
- Emergency Shelter Grants (ESG)

CDBG – Funds local service providers who invest in community improvements such as, infrastructure and public facilities improvements, affordable housing such as the rehabilitation of owner-occupied and rental housing and community services such as health services, senior nutrition services, counseling and tutoring.

HOME Investment Partnership Act Program (HOME) – Funds local service providers to increase or improve the quality and availability of affordable housing for low income and homeless. Funding targets rehabilitation of housing, Tenant Based Rental Assistance (TBRA), down payment assistance and creating or retaining permanent affordable housing.

Long Term Goals

1. To improve the social, economic, cultural and environmental conditions of communities within Adams County through a results-oriented community development process.
2. Increase community participation in the development process especially among informal community groups in low-income areas.
3. Increase the capacity of the network of non-profits and community based organizations providing services to low-income residents of Adams County.
4. Provide food aid to low-income residents as a short-term means of dealing with emergencies, promoting self-reliance, and linking customers with additional resources in the county
5. Diversify and expand the type and amount of funds received from federal, state, and local funds.

The Five-Year Consolidated Plan Goals are:

- Maintain and improve the existing supply and quality of affordable housing to meet the needs of low and moderate-income residents in Adams County.
- Increase the supply of safe, decent and affordable housing for low and moderate-income residents to address the need created by economic growth and the creation of new jobs in Adams County.
- Expand first time homebuyer opportunities in Adams County for low and moderate-income households.
- Provide resources, services and linkages that ensure that low and moderate-income homeowners and renters can afford to stay in their homes.
- Increase access to housing and supportive services for the homeless population in Adams County.
- Strengthen the delivery and coordination of public services in Adams County.
- Enhance the livability of low and moderate-income neighborhoods in Adams County.
- Develop or increase the capacity and leadership abilities of residents and groups in low and moderate-income neighborhoods in Adams County.
- Increase economic opportunities for low - income residents that will increase their personal incomes and move them toward self-sufficiency.



Current Year Objectives

Goal 1: Strengthen the delivery and coordination of public services in Adams County.

- Provide resources and priority need services (e.g., housing services, emergency services, nutrition, linkages with other programs and self-sufficiency services) to eligible population.
- Provide basic food security and access to nutrition education to families.
- Provide information on ACCD programs and services by developing and distributing ACCD flyers and brochures at 5 community events targeting low income citizens.
- Publish and distribute quarterly newsletters to 250 Adams County community organizations and individuals to increase the awareness of ACCD mission, goals and objectives.

Goal 2: Develop or increase the capacity and leadership abilities of residents and groups in low and moderate-income neighborhoods in Adams County.

- Create or strengthen resident-based organizations that promote the improvement of their neighborhoods. Continue to work with the three existing target neighborhoods.
- Coordinate on-going public forums to discuss community needs, housing, and community revitalization issues.
- Coordinate or encourage the development of neighborhood-based plans and needs assessments.
- Community Agency Capacity Building.

Goal 3: Enhance the livability of low and moderate-income neighborhoods in Adams County

- Infrastructure Improvements - Specific project activity that improves or upgrades public infrastructure such as sewers, overhead utility lines, curb cuts for handicapped accessibility.
- Public Facilities - Specific project activity that improves public facilities and/or improving ADA accessibility.
- Recreational Amenities - Specific project activity that targets low income areas to improve recreational and/or public parks amenities

Goal 4: Increase economic opportunities for low-income residents that will increase their personal income and move them toward self-sufficiency.

- Business Development - Provide technical assistance and support to individuals or small business owners wanting to start or expand their own business.
- Small Business / Entrepreneurial Financial Assistance - Direct financial assistance and training to small businesses.
- Economic Development Planning - Development of feasibility studies, needs assessments for economic development purposes in Adams County.

2012 HOME Program Objectives

Housing Goal 1: Maintain and improve the existing supply and quality of affordable housing to meet the needs of low and moderate-income residents in Adams County.

- Provide loans to 25 homeowners to address code, health and safety issues and improve their homes.
- Provide grants to 35 homeowners for minor repairs or for emergency repairs
- CHDO Capacity Building: complete two projects in 2012.

Housing Goal 2: Increase the supply of safe, decent and affordable housing for low and moderate-income residents to address the need created by economic growth and creation of new jobs in Adams County.

- Provide improvements to 20 rental housing units for low and moderate-income rental housing.



- Provide funding for the development of five affordable starter homes for families and individuals who work in Adams County.

Housing Goal 3: Expand first time homebuyer opportunities in Adams County for low and moderate-income households.

- Provide funding for down payment and closing cost assistance for 35 first-time homebuyers.

Housing Goal 4: Increase access to housing and supportive services for the homeless population in Adams County.

- Provide Emergency and Transitional Housing & Supportive Services: 45 families.
- Provide Supportive Services and Facilities for Special Populations: 25 households.

2012 Budget Highlights

- \$4,948,287 in revenue has been anticipated to be received in the program year.

Activity/Performance Measures

Description	2010 Actual	2011 Estimate	2012 Budget
FTEs Per 10,000/Capita	.21	.20	.20
Per Capita Spending	\$16.33	\$11.15	\$10.71
Minor Home Repair Housing Units	35	35	35
Single Family Rehabilitation Housing Units	30	30	30
Homeownership Assistance Loans	35	35	35
CHDO Housing Units	13	13	13
Low and Moderate Persons Benefiting From Public Service	15,000	15,000	15,000
Public Facility and Infrastructure Projects Completed	16	16	16
Household/Families	6,700	6,700	6,700
Community Agencies	8	8	8
Employees (FTE)	9.08	9.08	9.08

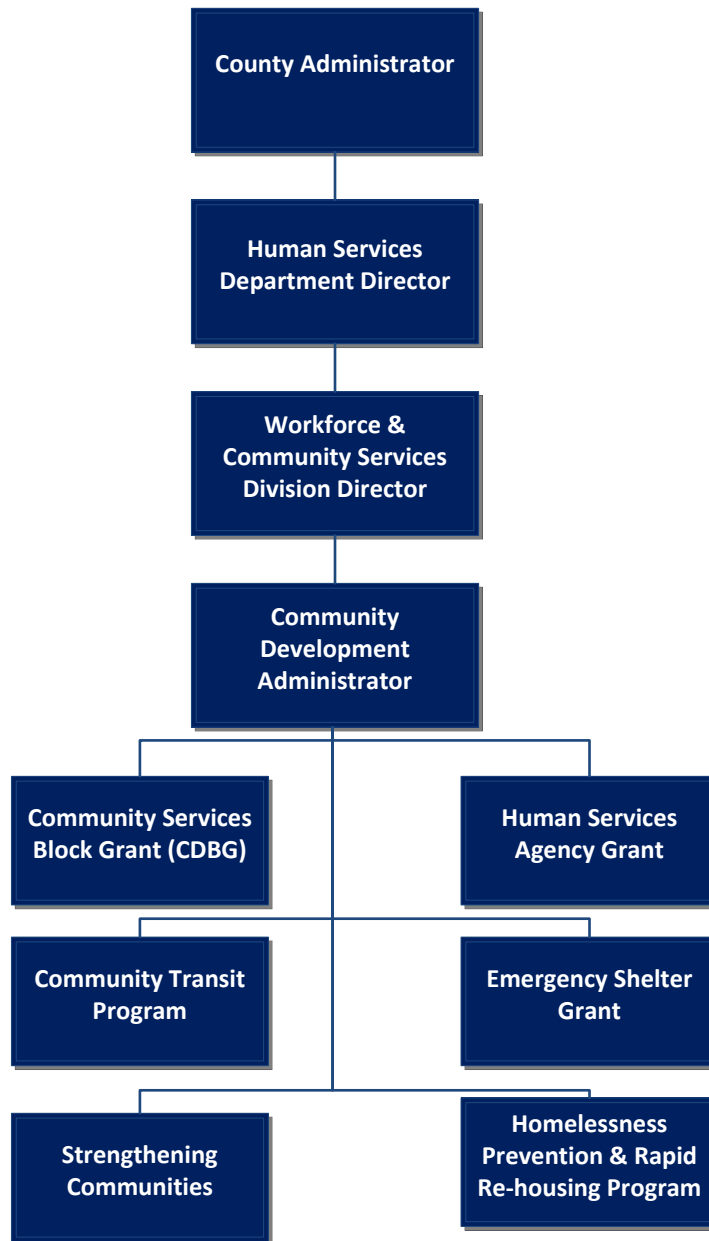


Revenue and Expenditure Summary

Account Type	2010 Actual	2011 Estimate	2012 Budget
Revenue			
Federal Grant	\$ 6,908,163	\$ 4,999,118	\$ 4,790,787
Misc. Revenues	\$ 304,498	\$ 157,500	\$ 157,500
Total Revenue	\$ 7,212,661	\$ 5,156,618	\$ 4,948,287
Expenditures			
Personnel Services	\$ 425,379	\$ 490,453	\$ 460,742
Operating & Maintenance	\$ 15,402	\$ 28,272	\$ 35,394
Charges for Services	\$ 6,771,288	\$ 4,637,893	\$ 4,453,278
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 7,212,069	\$ 5,156,618	\$ 4,949,414



Community Services Block Grant





Description of Fund

The Community Services Block Grant fund (CSBG), classified as a special revenue fund, accounts for grant revenues and expenditures relative to the federal grant received from the Department of Health & Human Services that assists in maintaining Adams County as a viable community. Adams County Human Services administers the CSBG fund.

Mission Statement

The mission of Adams County Human Services is to actively support and build the capacity of citizen groups and community organizations in Adams County so they may enhance the economic, social, environmental, and cultural well being of their communities.

The mission of Community Development is to stabilize communities and low and moderate-income individuals and families through effective partnerships, capacity building and management of funding to grow socio-economic vitality and maximize opportunities throughout Adams County.

Principles

Community development is the planned evolution of all aspects of community well-being: economic, social, environmental and cultural. It is a process whereby community members come together to take collective action and generate solutions to common problems. The scope of community development can vary from small initiatives within a small group, to large initiatives that involve the whole community. Regardless of the scope of the activity, effective community development should be:

- A long-term endeavor;
- Well-planned;
- Inclusive and equitable;
- Holistic and integrated into the bigger picture;
- Initiated and supported by community members;
- A benefit to the community;
- Grounded in experience that leads to best practices; and

The primary intent of community development is to improve the quality of life. Effective community development results in mutual benefits and shared responsibility among community members. It recognizes the connection between social, cultural, environmental and economic matters, as well as the diversity of interests within a community and those relationships to building capacity.

Primary Services

Adams County Human Services manages several federally-funded programs for housing, community development, neighborhood revitalization, economic development and human service activities. The common theme of the funds administered by Community Development is the benefit to low and moderate-income residents of Adams County. There are over 24 non-profit organizations and 5 municipalities currently funded through Community Development programs, with the majority directly impacting the lives of low and moderate-income residents within Adams County.

**Direct service activities provided by Community Development include:**

- Minor Home Repair Program
- Housing Rehabilitation
- The A-LIFT Community Transit Program (CTP)
- First-Time Homebuyer Program

Community Development manages the following grant programs:

- Community Service Block Grants (CSBG)
- Adams County Human Services Grants
- Community Development Block Grants (CDBG)
- HOME Investment Partnerships Act Program (HOME)
- Emergency Shelter Grants (ESG)

Community Service Block Grant (CSBG): Administers and provides financial assistance to community organizations and county departments who serve low-income persons in Adams County; such as:

- Emergency shelter- transitional housing and affordable permanent housing.
- Services for domestic violence - shelter, basic needs, counseling.
- Senior Services - Meals on Wheels, Emergency Utility, Senior Conference, In-Home Supportive Service.
- Transportation Services - Senior transportation service to medical visits, nutritional sites and grocery shopping.
- Early childhood education during the summer for children with special needs.

Emergency Shelter Grant (ESG): Administers and provides financial assistance to community organizations who serve low-income homeless and at-risk persons in Adams County; such as:

- Emergency shelter- transitional housing and affordable permanent housing.
- Services for domestic violence - shelter, basic needs, counseling.

Human Services Agency Grant (HSAG): Facilitates application process for General Fund financial assistance to community organizations who serve low-income persons in Adams County; such as:

- Emergency shelter- transitional housing and affordable permanent housing.
- Services for domestic violence - shelter, basic needs, counseling.
- Senior Services - Senior Conference, In-Home Supportive Service and Tax Preparation.
- Self-Sufficiency Services - transitional programs for families recently homeless or near homeless, including financial, educational, and employment support.

Long Term Goals

1. To improve the social, economic, cultural and environmental conditions of communities within Adams County through a results-oriented community development process.
2. Increase community participation in the development process especially among informal community groups in low-income areas.
3. Increase the capacity of the network of non-profits and community based organizations providing services to low-income residents of Adams County.
4. Provide food aid to low-income residents as a short-term means of dealing with emergencies, promoting self-reliance, and linking customers with additional resources in the county.
5. Diversify and expand the type and amount of funds received from federal, state, and local funds.

**The Five-Year Consolidated Plan (2010-2014) Priorities/Goals are:****1. HOUSING:**

- a. Rental housing is available for the low and very low-income populations where rental housing rates are low;
- b. Affordable housing is located in areas easily accessed by the low to moderate-income populations;
- c. Affordable housing is available for low-income renters who want to buy;
- d. Aging housing stock of low to moderate-income owner-occupied units is rehabilitated and/or repaired;
- e. Homeownership increases in areas where the ownership rates are low.

2. SPECIAL NEEDS:

- a. The special needs population has housing options, especially those earning less than 40% AMI;
- b. Facilitate services for at-risk children;
- c. The special needs population is educated about housing and service options;
- d. Transit options near housing and support services for special needs populations are enhanced;
- e. The Special needs population is integrated into the community.

3. COMMUNITY DEVELOPMENT:

- a. More jobs are created for the County's residents;
- b. Public facilities are created to support low to moderate-income populations;
- c. Distressed neighborhoods are improved.

Current Year Objectives

Annually, Community Development leverages CSBG, CDBG, CDBG-R, ESG, NSP, and HOME funds to facilitate the goals outlined in the Five-Year Consolidated Plan. Although goals are addressed annually, not every goal/action item are satisfied each year; the ultimate goal is to satisfy the needs identified in the Five-Year Consolidated Plan through an annual, five-year process of funding allocation/leverage of resources available.

2012 GOALS AND OBJECTIVES - CSBG, ESG

GOAL 2. SPECIAL NEEDS:

- Facilitate services for at-risk children;
 - Community Development will work with non-profit service providers to ensure at-risk children have affordable childcare options and families with at-risk children receive comprehensive case management services that support self-sufficiency.
- The special needs population is educated about housing and service options;
 - Adams County will work with area non-profit service providers to increase awareness and educate the special needs population in areas of housing, employment, and mobility.
- The Special needs population is integrated into the community.
 - Adams County will work with area non-profit service providers to increase awareness and educate the special needs population in areas of housing, employment, and mobility.

GOAL 3. COMMUNITY DEVELOPMENT:

- More jobs are created for the County's residents;



- Community Development will work with non-profit service providers to increase employment skills, employment opportunities, and financial independence.
 - Distressed neighborhoods are improved.
 - Through the Minor Home Repair Program and Homeowner Rehabilitation Program, Community Development will identify areas with residential distress and provide home improvement services to increase the viability of residential neighborhoods throughout the County.
 - Community Development will work with area partners and participating cities to identify areas of distress and create opportunities for improved services, neighborhoods.

2012 Budget Highlights

- \$416,000 in revenue has been budgeted for the 2012 CSBG Program Year. SCF funding expired in late 2011, and HPRP funding will expire in July of 2012.

Activity/Performance Measures

Description	2010 Estimate	2011 Budget	2012 Budget
FTEs Per 10,000/Capita	.14	.13	.13
Per Capita Spending	\$3.12	\$1.14	\$0.90
Employees (FTE)	6.08	6.08	6.08

Revenue and Expenditure Summary

Account Type	2010 Actual	2011 Estimate	2012 Budget
Revenue			
Misc. Revenues	\$ -	\$ -	\$ -
Intergovernmental Revenue	\$ 1,375,043	\$ 528,333	\$ 416,133
Total Revenue	\$ 1,375,043	\$ 528,333	\$ 416,133
Expenditures			
Personnel Services	\$ 206,717	\$ 215,977	\$ 203,307
Operating & Maintenance	\$ 233,515	\$ 142,570	\$ 133,570
Charges for Services	\$ 842,933	\$ 169,786	\$ 79,256
Capital Outlay	\$ 92,556	\$ -	\$ -
Total Expenditures	\$ 1,375,721	\$ 528,333	\$ 416,133



Developmentally Disabled Fund

Description of Fund

The developmentally disabled fund, classified as a special revenue fund, is used for the collection of general property taxes designed for aiding individuals with special needs. The fund is legally restricted to account for sources of revenue to be expended for specified programs helping the developmentally disabled.

Primary Services

Colorado Revised Statute 27-10.5-104 authorizes counties to set a mill levy for the purpose of providing matching funding for the acquisition of services on behalf of developmentally disabled residents of the county. Adams County established a fund to receive the property tax revenue that meets the required 5% local match of state and federal funding with the 2012 mill levy of 0.257 mills.

2012 Budget Highlights

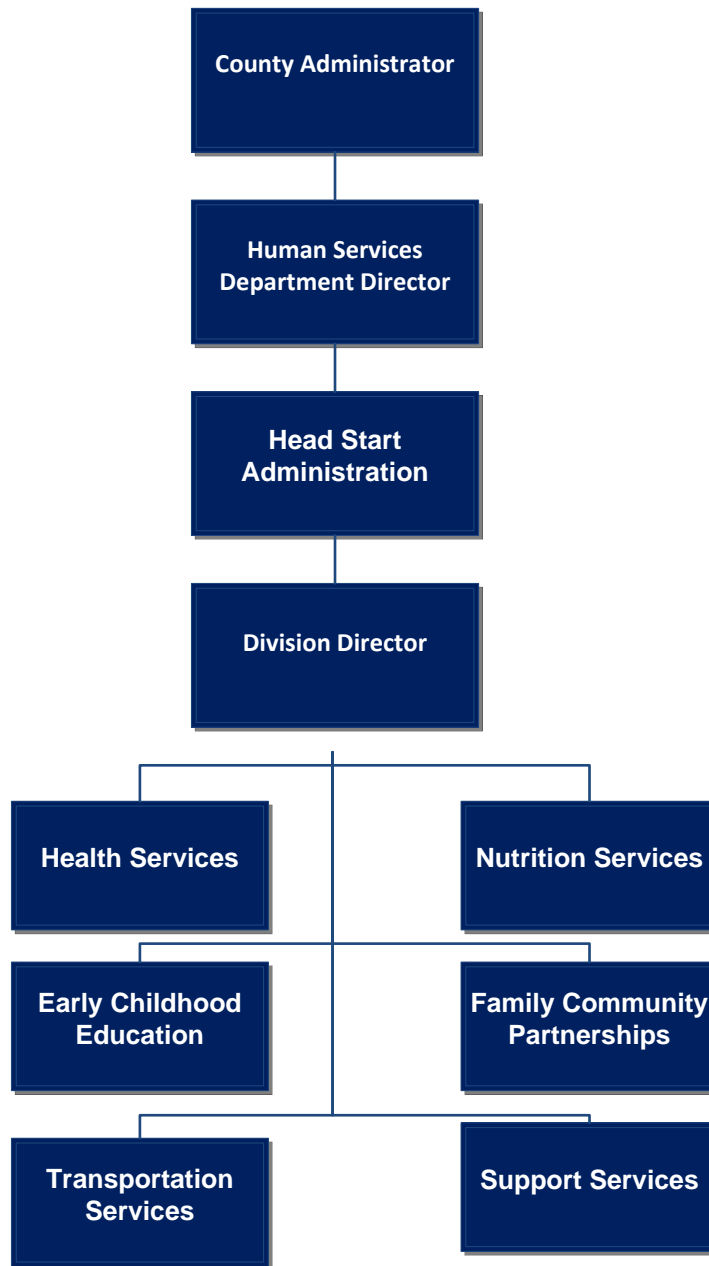
- **North Metro Community Services for the Developmentally Disabled, Inc.:** A non-profit corporation that serves over 1,700 developmentally disabled individuals in Adams County. Programs provided include residential services, supported living services, case management, and children services. (\$1,037,993)
- **Children's Outreach Project (Therapeutic Day Care Center):** Contributions provided by Adams County help fund programs that include early childhood special education, speech and motor therapies, peer integration and before/after school day care for 135 children between the ages of 2 ½ and 6 years. (\$74,250)

Revenue and Expenditure Summary

Account Type	2010 Actual	2011 Estimate	2012 Budget
Revenue			
Taxes	\$ 1,158,617	\$ 1,142,757	\$ 1,137,255
Misc. Revenues	\$ -	\$ -	\$ -
Total Revenue	\$ 1,158,617	\$ 1,142,757	\$ 1,137,255
Expenditures			
Personnel Services	\$ -	\$ -	\$ -
Operating & Maintenance	\$ -	\$ -	\$ -
Charges for Services	\$ 1,161,706	\$ 1,161,645	\$ 1,129,367
Transfers Out	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,161,706	\$ 1,161,645	\$ 1,129,367



Head Start





Description of Fund

The Head Start Fund, classified as a Special Revenue Fund, accounts for grant expenditures relative primarily to the federal grant received from the Department of Health & Human Services. Additional revenues are also received from the Colorado Preschool Program, miscellaneous grant funds and funds received from the Colorado Department of Public Health as reimbursements for meals served to children participating in the Colorado Adult and Child Food Program.

Mission Statement

The mission of Adams County Head Start (ACHS) is to provide high-quality early education for children in partnership with their families and the community.

The philosophy of Adams County Head Start is that all children are born ready to learn therefore the quality of their earliest experiences is critical for later school success. Towards this effort ACHS is committed to providing:

- A highly qualified and educated staff;
- An outcome-focused curriculum;
- Comprehensive health and support services;
- Meaningful opportunities for parent involvement; and,
- Enhanced collaboration and coordination with other early childhood programs.

The vision of ACHS is that every child enrolled in Head Start will enter kindergarten with the competencies necessary to succeed in school and caregivers will be empowered to be their child's most important teacher.

Primary Services

Early Care and Education: Highly qualified teachers implement an outcome based curriculum that supports the individual needs of each child. ACHS provides a high quality learning environment that helps establish a strong foundation for academic success. In collaboration with Adams County school districts, ACHS ensures children with special education needs receive the appropriate services they require.

Comprehensive Health and Mental Health Services: Children's health and developmental screenings and staff ensure children are up-to-date on immunizations and well-child check-ups. Children also receive a dental exam, cleaning and fluoride treatments annually. An early childhood mental health specialist provides on-site consultation and services for children and families.

Family Partnerships/Parent Involvement: Parents receive assistance and support in identifying and achieving personal and family goals. Parents are involved in all aspects of the program, including planning and decision-making. ACHS focuses on increasing the involvement of fathers and other male role models in their child's education.



Long Term Goals

1. Help children develop their competencies for lifelong learning.
2. Provide holistic support to families through direct services and linkages so they can be successful.
3. Be the leading provider and advocate for quality early childhood services.
4. Achieve a high standard of workplace effectiveness.

Current Year Objectives

Children will have individualized goals and strategies.

Continued use of Incredible Years Curriculum in the classrooms with fidelity.

Utilization of the Home Based Program with fidelity.

Provide educational opportunities for parent involvement.

Provide opportunities for fathers (and other involved males) in program governance and other program activities.

Collaboratively provide nutrition, health, mental health and dental referrals and follow up services to families.

Meet or exceed mandated performance standards.

Provide fiscally responsible services in compliance with HS Performance Standards.

Provide a workplace that helps employees succeed at work and yields positive organizational results.

2012 Budget Highlights

- \$4,494,480 is budgeted based on the minimum number of 545 children that Adams County Head Start expects to serve during the program year.

Activity/Performance Measures

Description	2010 Estimate	2011 Budget	2012 Budget
FTEs Per 10,000/Capita	1.58	1.51	1.51
Per Capita Spending	\$10.34	\$10.19	\$9.72
Percentage of Teacher Credentials BA	35.71%	35.71%	40.91%
Percentage of Teacher Credentials AA	39.28%	39.28%	40.91%
Percentage of Teacher Credentials CDA	7.14%	7.14%	4.55%
Number of Families Receiving Referrals to Community Services	586	600	603
Percent of Children Up-to-date on Preventive Health Care	98.50%	99%	97%
Percentage of Children With Health Insurance	93.50%	99%	98%
Employees (FTE)	69.67	69.67	67

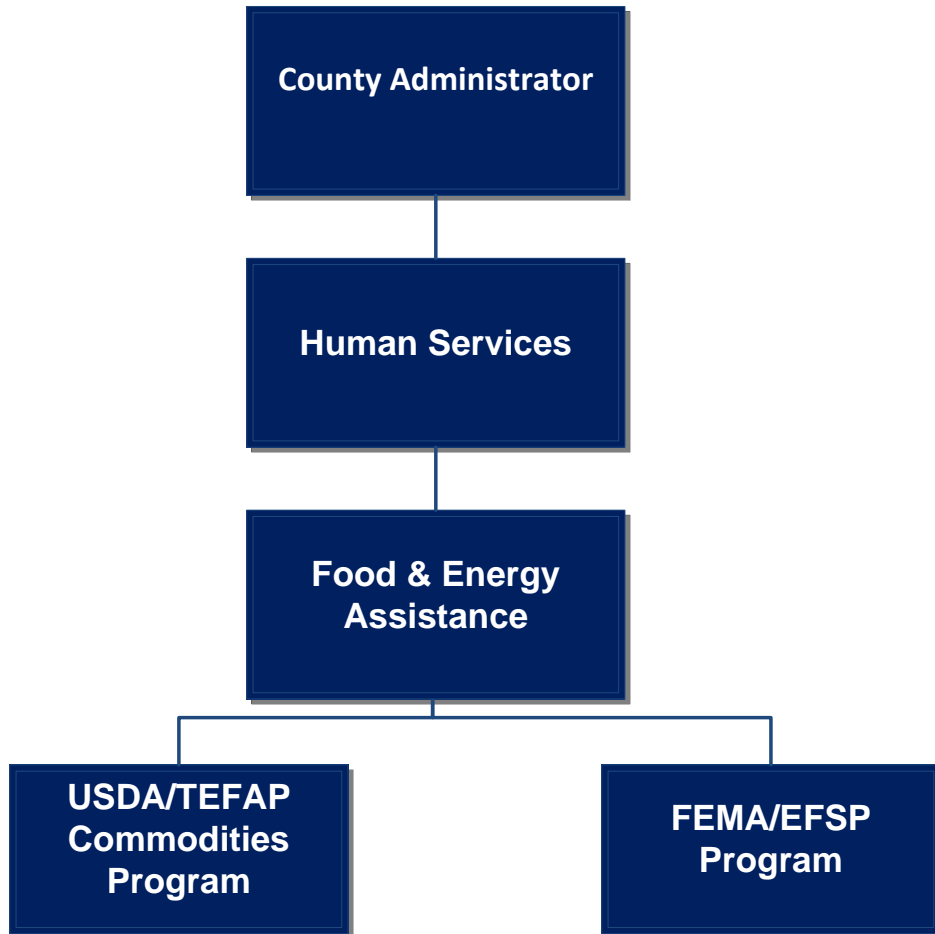


Revenue and Expenditure Summary

Account Type	2010 Actual	2011 Estimate	2012 Budget
Revenue			
Intergovernmental Revenue	\$ 4,459,076	\$ 4,622,466	\$ 4,393,480
Misc. Revenue	\$ 106,267	\$ 86,803	\$ 101,000
Total Revenue	\$ 4,565,343	\$ 4,709,269	\$ 4,494,480
Expenditures			
Personnel Services	\$ 3,175,277	\$ 3,322,924	\$ 3,184,970
Operating & Maintenance	\$ 386,268	\$ 460,187	\$ 417,425
Charges for Services	\$ 950,062	\$ 926,158	\$ 892,085
Capital Outlay	\$ 53,737	\$ -	\$ -
Total Expenditures	\$ 4,565,343	\$ 4,709,269	\$ 4,494,480



Other Human Services





Description of Fund

The other human services fund classified as a special revenue fund, accounts for revenues and expenditures associated with the operations of the food distribution program. The Adams County Human Services administers the other human services fund.

Mission Statement

The mission ACCD is to actively support and build the capacity of citizen groups and community organizations in Adams County so they may enhance the economic, social, environmental, and cultural well being of their communities.

Primary Services

To operate a food distribution program that includes distribution of surplus foods, commodities and donated foods.

The Federal Emergency Management Agency (FEMA) program was created to supplement the work of local agencies, both non-profit and governmental, in assisting people in need of emergency assistance.

FEMA funds for emergency food and shelter purposes, are used for bulk food purchases, particularly specialty items such as; infant formula, high protein foods and non-sugar foods for diabetics.

The Emergency Food Assistance Program (TEFAP) is a federal program that helps supplement the diets of low-income Americans, including elderly people, by providing them with emergency food and nutrition assistance.

TEFAP funds are used for the costs of transportation, storage and distribution of commodities.

Long Term Goals

1. Continue to receive federal, state and local funds.
2. Assist in self-sufficiency by providing food sources to the public that stretch the food dollar.
3. Continue to purchase bulk foods and infant formula to supplement daily distribution packages.
4. Provide USDA food commodities to the public and to food banks for distribution.
5. Continue to receive USDA food commodities on behalf of Adams County.
6. Increase the quality of food packages
7. Enhance customer service and relations
8. Improve the donated and surplus food distribution program.
9. Create a state of-of-the-art food distribution warehouse and facility serving as a central hub for all of Adams County food banks and pantries.

2012 Budget Highlights

- \$320,292 in revenue is anticipated in 2012.

**Activity/Performance Measures**

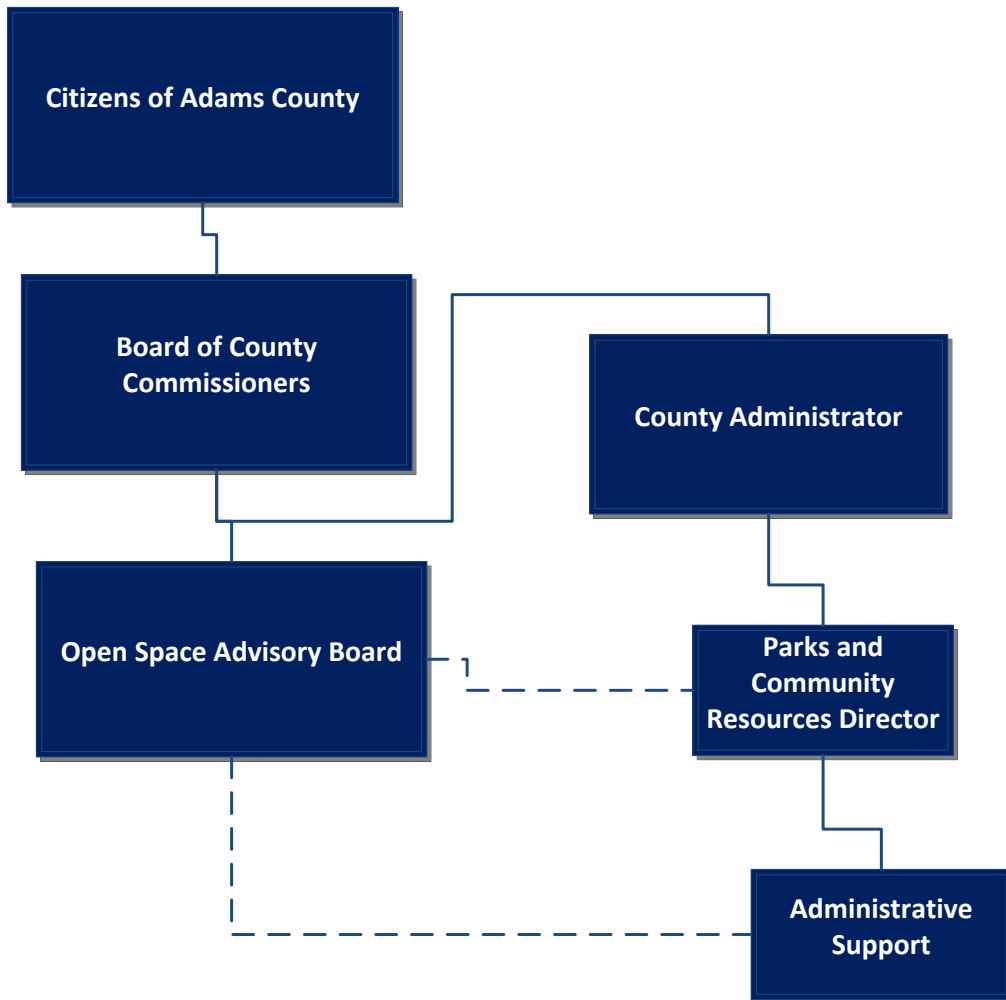
Description	2010 Estimate	2011 Estimate	2012 Budget
Per Capita Spending	\$0.5	\$0.72	0
Total Number of Low Income Households Served - FDC	6,000	6,000	0
Total Number of Individuals Served - FDC	20,000	20,000	0
Employees (FTE)	2.5	3.5	0

Revenue and Expenditure Summary

Account Type	2010 Actual	2011 Estimate	2012 Budget
Revenue			
Intergovernmental Revenue	\$ 112,808	\$ 191,808	\$ 55,000
Misc. Revenues	\$ 125,252	\$ 140,292	\$ 265,292
Total Revenue	\$ 238,060	\$ 332,100	\$ 320,292
Expenditures			
Personnel Services	\$ 82,137	\$ 175,395	\$ 154,319
Operating & Maintenance	\$ 67,233	\$ 118,678	\$ 113,083
Charges for Services	\$ 37,869	\$ 38,027	\$ 37,654
Capital Outlay	\$ 32,355	\$ -	\$ -
Total Expenditures	\$ 219,594	\$ 332,100	\$ 305,056



Open Space Sales Tax





Open Space Sales Tax Fund

Description of Fund

On November 2, 1999, Adams County citizens voted in favor of a temporary sales tax of one-fifth of one percent (0.2 percent) on sales in the county, for the purpose of preserving open space, preserving wildlife habitat, parkland purchase and development, trail development and creating and maintaining parks and recreation facilities. In November 2004, Adams County citizens voted in favor of extending the tax from January 1, 2007 through December 31, 2026 and increasing it to one-quarter of one percent (0.25 percent).

Mission Statement

To administer the tax according to the November 1999 open space sales tax issue passed by the voters.

Primary Services

The proceeds of the sales tax shall be administered in the following manner:

- An Open Space Advisory Board, appointed by the Board of County Commissioners, shall consist of seven members, four of who shall be residents of unincorporated Adams County and three of who shall be residents of cities or towns located within the county. The advisory board shall meet quarterly and will make recommendations to the Board of County Commissioners regarding the distribution of proceeds from the collection of the sales tax.
- Two percent of the proceeds are used for administrative purposes.
- Thirty percent of the remaining proceeds shall be returned to the cities, towns, and unincorporated areas of the county in the same proportion as is the ratio of open space sales tax collected within the city, town, or unincorporated area to the total county sales tax collected.
- After payment of the administrative fee and distribution of the thirty percent, remaining monies will be available to be distributed through a grant process, in accordance with the guidelines of the adopted resolution, to jurisdictions with approved open space and/or recreation plans and other sponsored entities. No less than 40% shall be expended for passive uses and no more than 28% shall be expended for active uses. Interest generated by the fund will be distributed through the grant process.

Long Term Goals

1. Coordinate the dispersal of sales tax funds consistent with resolution 99-1, more specifically the grants program.
2. Coordinate the dispersal of sales tax funds consistent with resolution 99-1, more specifically the share back program.
3. Develop policy and processes to build capacity in the open space sales tax program that are financially sound, perpetual and model best management practices for local governments holding conservation easements.
4. Develop and coordinate public information and programs relative to implementation of the Adams County Open Space Sales Tax, green initiatives, successes of the Adams County open space program and public/environmental education.



Current Year Objectives

- Goal 1 Objective: Provide staff support to the OSAB by producing and distribution of meeting minutes, providing training opportunities for OSAB members, implementing a grant ranking system and touring project sites.
- Goal 1 Objective: Provide staff support to stakeholders by implementing a grant application process, development and interpretation of grant application policies and coordination of project presentations with the OSAB.
- Goal 1 Objective: Provide staff support to the BOCC by implementing County systems for study sessions and public hearings intended to communicate stakeholder project details, facilitate public input that results in contract approval between stakeholders and BOCC.
- Goal 1 Objective: Provide detailed accounting and reconciliation with Finance & Treasurer's Office of sales tax revenues collected, available for active projects, available for passive projects, available for administration and share back funds.
- Goal 1 Objective: Develop and implement processes to audit completed projects, reimburse funds for completed projects, modify projects and reimburse funds to successful stakeholder projects.
- Goal 2 Objective: Provide detailed accounting and reconciliation with Finance & Treasurer's Office of sales tax revenues collected, available for share back funds.
- Goal 2 Objective: Request and collect annual usage reports from entities receiving share back funds.
- Goal 3 Objective: Execute conservation easements and review due diligence documentation on all real estate transactions using county open space sales tax funds.
- Goal 3 Objective: Develop and implement record keeping processes to monitor annually and perpetually all conservation easements acquired from grantees of the open space sales tax.
- Goal 3 Objective: Draft policy and prepare BOCC study session identifying potential revenue sources that will sustain easement monitoring functions after the sales tax expiration date of 2026 that do not burden the general fund.
- Goal 3 Objective: Provide due diligence on County acquisitions.
- Goal 4 Objective: Provide detailed information and pictures for the annual report to the public that demonstrates how the open space tax was implemented.
- Goal 4 Objective: Prepare press releases consistent with grant awards by the BoCC.
- Goal 4 Objective: Plan and produce the annual "Open Space Forum".
- Goal 4 Objective: Coordinate a minimum of one volunteer activity that demonstrates the County's commitment to open space preservation, park land development, greening of the county, agricultural or natural resource preservation.
- Goal 4 Objective: Participate as a team member on the revision of the P&CRD open space plan and the North East Greenway plan.
- Goal 4 Objective: Oversee activities of the Head Start Community Garden including the assigning of plots, periodic communication with gardeners, coordinating solutions to any site issues with the garden.

2012 Budget Highlights

- Projected revenue generated from the open space sales tax is \$10,185,324.
- The 2012 appropriated budget includes \$272,897 for administrative purposes, \$2,994,486 for direct distribution to the cities, towns, and unincorporated Adams County, and \$7,007,638 for grants to those entities with approved open space and/or recreation plans.

**Activity/Performance Measures**

Description	2010 Actual	2011 Estimated	2012 Budget
Facilitate two open space grant cycles	2	2	2
Facilitate OSAB meetings	9	7	7
Facilitate at least two OSAB trainings per year	3	2	2
Facilitate 2 grant writing trainings for the applicants	2	2	2
Complete a one-on-one meeting with each applicant agency	7	9	10
Facilitate grant modification and extension requests	18	19	15
Audit grant close out documentation	14	25	25
Gather information for the annual Report to the Public	1	1	1
Organize the Open Space Forum annually	1	0	1
Organize 1 volunteer event on a tax funded park/open space	1	1	1
Annual monitoring of grant program conservation easements	5	11	16
Distribute shareback funds twice yearly	2	2	2
Cost of program per citizen (Grant Program)	\$15.04	\$15.22	\$15.03
Benefit of Program per citizen (Grant Program)	\$68.67	\$39.77	\$34.49
Contribution to projects (overall)	36%	42%	53%
Request and collect usage reports annually	10	10	10
Cost of program per citizen (30% Distribution)	\$6.45	\$6.52	\$6.45
Grant applications using 30% funds	36%	38%	40%
Accept conservation easement on acquisitions with passive funds	1	8	3
Funds saved by grouping monitoring visits	\$123.36	\$251.97	\$475.59
Potential violations noted	2	4	6
Acres monitored each year	115	155	304
Assign garden plots	0	2	8
Program cost/citizen for environmental education	\$0.26	\$0.20	\$0.29
Sign cost savings by purchasing signs of recycled materials	0%	6%	6%
Number of addresses receiving Report to the Public	166,367	167,500	169,175



Number of people attending Open Space Forum	100	0	350
Number of special events attended	3	2	5

Revenue and Expenditure Summary

Account Type	2010 Actual	2011 Estimate	2012 Budget
Revenue			
Intergovernmental	\$ 9,694,997	\$ 10,291,264	\$ 10,185,324
Interest Income	\$ 57,982	\$ 35,625	\$ 42,132
Misc. Revenues	\$ -	\$ -	\$ -
Other Financing Sources	\$ 38,149	\$ -	\$ -
Total Revenue	\$ 9,791,128	\$ 10,326,889	\$ 10,227,456
Expenditures			
Personnel Services	\$ 79,760	\$ 81,351	\$ 112,745
Operating & Maintenance	\$ 2,839	\$ 7,850	\$ 8,650
Charges for Services	\$ 5,984,157	\$ 8,969,529	\$ 8,024,784
Capital	\$ -	\$ -	\$ -
Other Financing Uses	\$ 1,786,857	\$ 1,362,760	\$ 2,742,760
Total Expenditures	\$ 7,853,614	\$ 10,421,490	\$ 10,888,939



Road & Bridge Fund

Description of Fund

Colorado Revised Statute 43-2-202, requires Colorado counties to establish a road and bridge fund to account for activities related to road and bridge construction, maintenance, and administration. The fund balance is comprised of unexpended property taxes, specific ownership taxes and a temporary sales tax of one-fifth percent. The period of taxation for the temporary sales tax will run from January 1, 2009 through December 31, 2028. Classified as a special revenue fund, all funds received for expenditures on roads and bridges must be accounted for in the road and bridge fund.

Mission Statement

Administration/Highway: Provide services to the taxpayers of Adams County in a timely, economical, and professional manner.

Construction Inspection: Provide assistance and excellent service to the public works staff, elected officials, development community, builders and contractors, engineering and technical assistance, the citizens of Adams County, and quality assurance of all constructed roadway and drainage systems within the right-of-way. The Construction Management Section also secures public safety on our traveled graveled or paved roadways within Adams County by following construction standards as set forth by various federal agencies, Colorado Department of Transportation and the Adams County Board of County Commissioners.

Traffic Services: Establish and maintain safe, uniform and reasonable traffic control devices throughout the county that comply with federal, state, and county laws and regulations. Conduct input and traffic studies used to determine the need and type of roadway improvements that are necessary to relieve traffic congestion and improve safety.

Primary Services

Administration: Provides clerical and management support for Public Works employees, as well as acts as department liaison role when responding to county citizen concerns.

Construction Inspection: The Construction Management Section provides quality assurance to all constructed roadways and drainage systems within the right-of-way. Quality is assured by following the construction standards as set forth by various federal agencies, Colorado Department of Transportation and the Adams County Board of County Commissioners.

Highway: Maintains the dedicated rights-of-way, and provides normal routine maintenance and emergency response for 114 Major Bridges with a span length larger than twenty (20) feet and over 65 Minor Bridges with span length under twenty (20) feet and approximately 1,300 lane miles of paved roadways and 700 lane miles of gravel roadways located in the county maintained system.

Traffic Services: Provides technical support for all traffic and transportation issues; installs and maintains traffic control devices and pavement markings within the county; responds to public and private sector traffic development and safety issues; enforces zoning regulations that relate to access and safety issues; maintains and monitors an accident history computer data base; designs and coordinates street light installations; and monitors traffic conditions and initiates or makes recommendations for changes based on these conditions.



Long Term Goals

Traffic Services:

- Reduce traffic congestion and improve level of service for major roadways and signalized intersections.
- Reduce the accident rate on county's maintained roadways.
- Complete street light installations for all unlighted developed areas and locations with high night accident rates.
- Continue to provide quality assurance to all constructed roadways and drainage systems in the right of way.
- Complete goals with little or no funding increases.
- Continue traffic control device installation and maintenance.

Construction Inspection:

- Provide quality assurance to all constructed roadways and drainage systems within the public right-of-way. By maintaining quality assurance, the Construction Management Section secures public safety on the County's traveled graveled or paved roadways within Adams County.
- Provide customer satisfaction by allowing the procurement of various types of permits expeditiously.

Current Year Objectives

- Maintain accurate expenditure records, employee records, daily activities, project records, materials used, and snow and ice reports.
- Provide direction so that all employee, citizen, and elected official requests are handled in a timely manner.
- Provide direction and assistance to staff on all policies and procedures, as adopted by the Board of County Commissioners.
- Gravel, sweep, pave, and dust abate roadways.
- Provide safe and efficient flow of traffic within the county-maintained system by removing snow and applying sand and salt.
- Reduce the amount of sand used for snow and ice control by using more salt and alternative de-icers. This effort is to continue compliance with the Regional Air Quality Council's mandated reduction in particulate air pollution caused by sanding operations.
- Continue maintenance of traffic signals and systematic upgrade of signal timing, software, and control equipment. Continue street light installation in unlighted areas.
- Continue upgrade of signs to comply with updated Federal Manual on Uniform Traffic Control Devices, 2003 Edition.
- Continue upgrade of signs to include new county logo.
- Complete design and coordinate installation of new street lighting.
- Update traffic signals interconnect timing for two coordinated signal systems.
- Continue systematic upgrade of traffic signal detection from inductive loop to video type detection.
- Apply new GIS sign management system.
- Provide survey records and assisting the public with information requests.
- Protect the interests of the county relating to safety of public rights-of-way.
- Improve customer service and employee morale.
- Continue to implement the new Storm Water Quality Regulations for all construction that disturbs more than one acre within the county.

Capital Improvement Projects (CIP) Objectives:

- Continue the construction of the Pecos Street Railroad Grade Separation project.



- Continue the street design and drainage improvements in the Goat Hill Area, Phase I.
- Complete construction of 62nd Parkway from Pecos Street to Huron Street.
- Begin Construction of Washington Street Phase III from Highway 224 to Union Pacific Railroad north of 58th Avenue.
- Inspect all minor bridges in the county that have a span opening less than twenty (20) feet.
- Continue to maintain county roadways by paving and reconstruction according to Pavement Management System.
- Continue to maintain county roadways after paving operations, by performing chip seal, crack seal and slurry seal.
- Improve neighborhoods with Community Development Block Grant (CDBG) funds.
- Repair, rebuild or replace county bridges that are structurally deficient or outdated.
- Work with the public to replace damaged sidewalks, crosspans, and inlets, by using the miscellaneous concrete budget.
- Design and construct street and intersection improvements for arterial and collector roadways.

2012 Budget Highlights

- \$800,000 has been budgeted for the Kenwood Outfall Frontage Road project.
- \$150,000 has been budgeted for street striping.

Capital Improvement Program (CIP)

Constructs and preserves the needed infrastructure to insure public safety and encourage economic development in Adams County. These activities include road, bridge, safety and hazard elimination projects, paving, concrete replacement, and railroad crossing programs. The 2012 CIP provides \$8,479,426 for such projects. (See Exhibit 52-1 for details of the 2012 CIP program.)

Project	Gross County Cost
Street Striping	\$ 150,000
Misc. Right-of-Way Acquisition	\$ 50,000
Lowell Blvd. Clerk Crk to 62nd	\$ 1,000,000
Traffic Signal & Intersection	\$ 100,000
Miscellaneous Concrete	\$ 275,000
Streets Program	\$ 3,719,107
Kenwood Outfall Frontage Road	\$ 800,000
Safe Routes to School 78th Ave.	\$ 198,319
Bridge & Culvert Repair & Replacement	\$ 545,000
Crack Seal	\$ 100,000
Street Surface Seal	\$ 700,000
Chip Seal	\$ 320,000
Washington St., Phase IV	\$ 450,000
Countywide Trans. Priorities	\$ 50,000
Sign Retroreflectometer	\$ 19,000
	\$ 8,476,426



Payment to Cities

- \$8,540,225 of road and bridge expenditures has been budgeted for payments to cities. These funds are not available to the county for road and bridge purposes.
- \$6,723,496 has been budgeted to anticipate payments to the cities and towns for the temporary sales tax of one-fifth percent. Sales tax collected within the county will be remitted to the cities and towns in the same proportion as is the ratio of sales tax collected within the city, town or unincorporated area of the county total sales tax collections, as computed from information provided by the Colorado Department of Revenue.
- \$1,816,729 has been budgeted to anticipate remittance of property taxes to municipalities. A certain percentage of the property taxes collected in the road and bridge fund must be transferred to municipalities within the county according to the following formula:

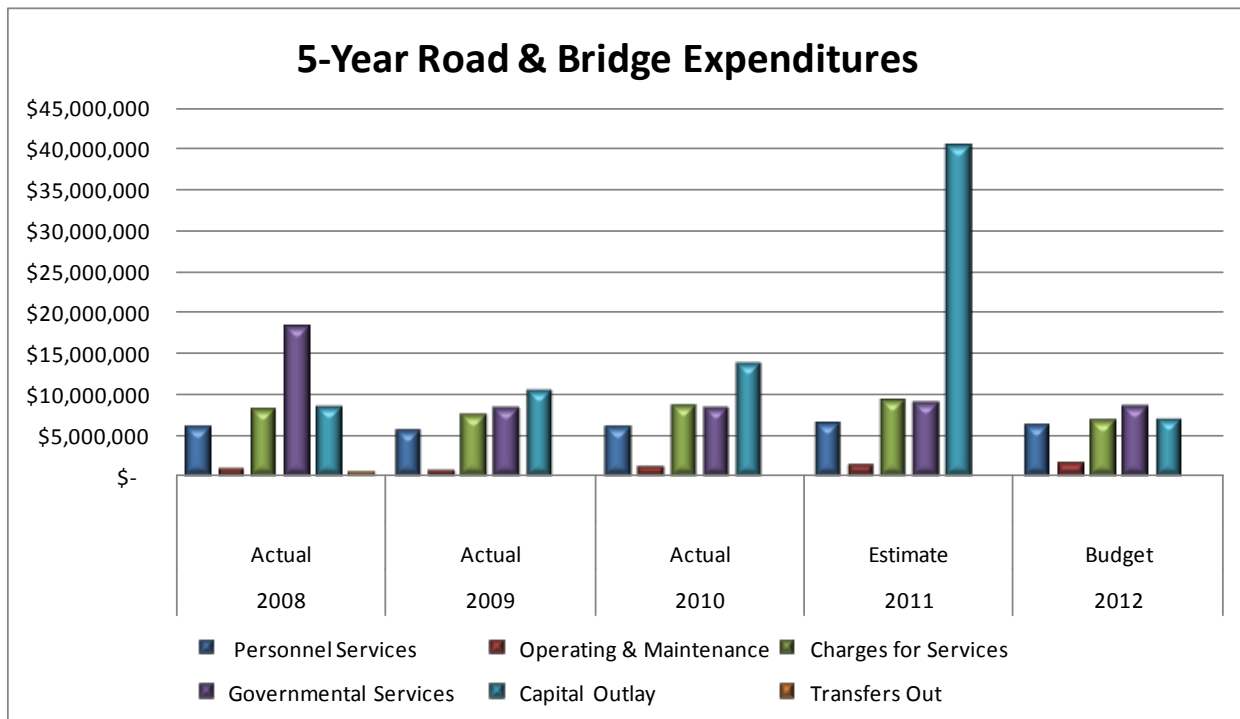
Formula:

$$\frac{\text{Cities Assessed Valuation}}{\text{County Assessed Valuation}} \times \frac{\text{Property Tax Collected}}{2}$$

Based on this formula, for every \$1.00 of property tax collected in the road & bridge fund, approximately \$0.64 is available to the county for road and bridge expenditures.

Overall Road and Bridge Expenditures

A five-year history of Road & Bridge expenditures is provided.





Revenues

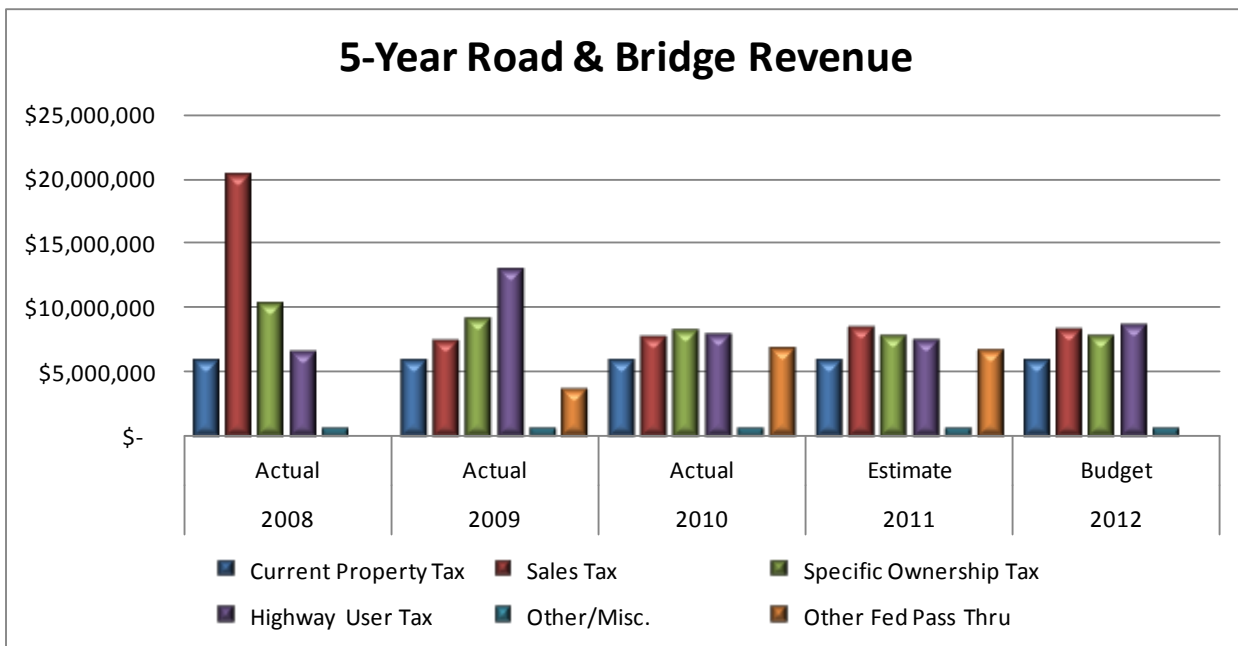
Property Taxes: Net current property tax revenues for 2012 will be \$5,758,044 or 18.6% of total road & bridge revenue sources.

Highway User Tax: Monies from taxes on motor fuel, vehicle registrations, driver’s license fees, fines, and interest are collected by the State of Colorado and distributed to the cities and counties. Adams County’s share is expected to be \$8,621,994, or 27.8% of total road & bridge revenues.

Specific Ownership Tax: For 2012, the Specific Ownership Tax is anticipated to total \$7,700,000 or 24.8% of total road & bridge revenue. This is an ad valorem tax on motor vehicles and rolling construction equipment, which is collected by the county and distributed among the county, municipalities and other districts in the county that levy property taxes based upon the percentage of total property taxes collected in the county. The county deposits its share of the tax in the road & bridge fund for funding roadway and bridge infrastructure projects.

Sales Tax: A temporary sales tax of one-fifth percent, which is shared with cities and towns in the county. The period of taxation for the temporary sales tax will run from January 1, 2009 through December 31, 2028. Sales tax revenues are budgeted at \$8,404,371, or 27.1% of total road & bridge revenues.

Overall Road and Bridge Fund Revenues: A five-year history of Road and Bridge Revenues is provided.



Activity/Performance Measures

Description	2010 Estimate	2011 Budget	2012 Budget
FTEs Per 10,000/Capita	1.95	1.84	1.71
Per Capita Spending	\$84.77	\$142.70	\$65.01
Miles of Roadway Swept	9,600	9,650	7,500



*Average Cost Per Mile of Street Overlay	\$194,872	\$196,000	\$196,000
Dust Abatement	50	50	50
Construction Plan Review	423	400	50
Subdivision Final Acceptance	3	2	0
Traffic Counts	324	325	325
Accident Reports Processed	500	1,500	1,500
Material Test Analysis	454	400	300
Snow Storms Responded To	13	16	16
Traffic Signs Installed/Design	1,816	1,850	2,250
Street Light Installation/Design	91	100	25
Ave. Cost Per Lane Mile of Hwy Maintenance	\$9,457.46	\$6,909.97	6,909.97
Employees (FTE)	86	85	79

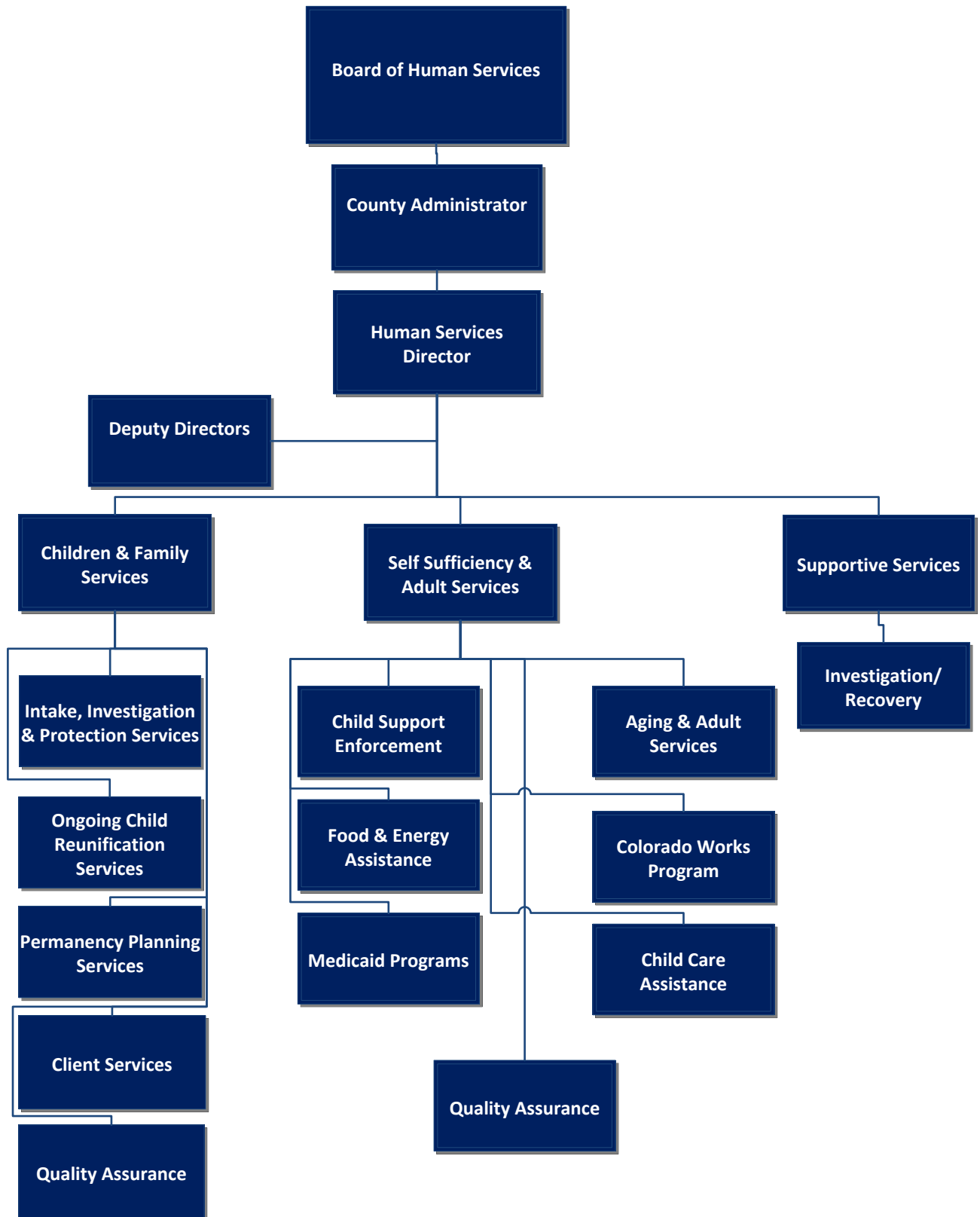
*No chip seal/slurry seal work performed for 2010; overlay costs captured separately.

Revenue and Expenditure Summary

Account Type	2010 Actual	2011 Estimate	2012 Budget
Revenue			
Current Property Tax	\$ 5,860,703	\$ 5,810,821	\$ 5,758,044
Sales Tax	\$ 7,740,224	\$ 8,459,430	\$ 8,404,371
Specific Ownership Tax	\$ 8,211,138	\$ 7,714,407	\$ 7,700,000
Highway User Tax	\$ 7,847,102	\$ 7,491,891	\$ 8,621,994
Other/Misc.	\$ 7,244,701	\$ 7,026,907	\$ 513,900
Total Revenue	\$ 36,903,868	\$ 36,503,456	\$ 30,998,309
Expenditures			
Personnel Services	\$ 5,794,872	\$ 6,289,510	\$ 6,165,038
Operating & Maintenance	\$ 1,077,222	\$ 1,185,796	\$ 1,565,396
Charges for Services	\$ 8,470,028	\$ 9,096,295	\$ 6,726,016
Governmental Services	\$ 8,327,006	\$ 8,972,150	\$ 8,540,225
Capital Outlay	\$ 13,766,813	\$ 40,422,655	\$ 7,056,426
Transfers Out	\$ -	\$ -	\$ -
Total Expenditures	\$ 37,435,941	\$ 65,966,406	\$ 30,053,101



Human Services





Description of Fund

The social services fund, classified as a special revenue fund, accounts for revenues and expenditures associated with the operations of county social services programs.

Mission Statement

Provide programs with integrity and innovation to residents of Adams County in partnership with community, state, and federal entities. Serve in the spirit of being good stewards of public funds, while promoting the dignity and betterment of individuals and families.

Primary Services

Colorado statutes provide for the establishment in each county of the state, a county department of social services, now reorganized as the Adams County Human Services Department, which shall consist of a county board of social services, and such additional employees as may be necessary for the efficient performance of public assistance and welfare activities, including, but not limited to assistance payments, food and energy assistance payments and social services. The county department shall serve as agents for the state department and shall be charged with the administration of public assistance, welfare, and related activities in the county.

The Adams County Human Services Department continues to be successful supporting families so they can attain maximum independence or significantly reduce the time they receive governmental support. This is done through various programs, services and referrals by the department, with assistance from our community partners.

Financial Resources

Colorado Revised Statute 26-1-122 states that each county shall annually appropriate such funds as shall be necessary to defray the departments' 20% share of the overall cost of providing the assistance payments, electronic benefit transfers (EBTs), and social services activities delivered to the county, including the costs allocated to the administration of each, and shall include in the tax levy for such county the sums appropriated for that purpose. All other funding for the Adams County Social Services Department is received through federal and state grants.

The Adams County Human Services Department administers all public assistance and social service programs to the residents of the county, as well as Community Development, Workforce Business Center and Head Start. The department is mandated to provide financial assistance for the aged, blind and dependent children, and family and child welfare services as well as grants management, employment assistance and early childhood development. These services are provided through several federal, state, and county-assisted programs and grants:

Colorado Works (TANF): The Temporary Assistance to Needy Families (TANF) program, known in this state as the Colorado Works Program, provides cash assistance and social services to needy families with dependent children. States may also provide assistance to two-parent families if the primary wage earner is unemployed. Unlike its predecessor Aid to Families with Dependent Children program (AFDC), TANF is not an entitlement program, has limits on the time persons can participate and imposes requirements on the participant.

Aid to the Needy Disabled/Supplemental Security Income (AND/SSI): Two programs provide financial assistance to disabled citizens. One program, called the Colorado Supplement, provides financial assistance grants to recipients of benefits under the federal Supplemental Security Income (SSI) program. Our other program provides financial assistance grants to disabled citizens not eligible for the federal SSI program.



Old Age Pension (OAP): Public assistance for county residents ages 60 or over, with limited resources.

Adult Protection Program: Receives and investigates reports of mistreatment and self-neglect of at-risk adults who are unable to protect themselves from abuse, neglect or exploitation. Those who report mistreatment of at-risk adults remain anonymous and are immune from any civil or criminal liability if report is made in good faith. Guardianships and custody of adults are attained if it is necessary for Social Services to be the primary guardian.

Low Income Energy Assistance Program (LEAP): Provides financial assistance to county residents either ages 18 or older or emancipated, who pay heating costs directly to a utility company or as part of their rent, with incomes less than 185% of the federal poverty level for their household size. LEAP operates annually from November through April, and can also assist with heat system repairs.

Medicaid Programs:

- Medical assistance to needy families who would have been eligible for the former AFDC;
- Baby Care/Kids' Care for pregnant women who receive prenatal care, labor and delivery, and family planning during pregnancy and 60 days after delivery. Newborns receive full medical care up to age one;
- Nursing Home Program provides Medicaid to individuals institutionalized in Medicaid certified facilities;
- Spousal Impoverishment Protection Program provides protection to a spouse of an institutionalized member in order to prevent impoverishment;
- Home and community based alternatives to nursing home care provides Medicaid for individuals who can be appropriately cared for in their home, rather than a nursing home; and
- Other Medicaid Programs provide payment of Medicare premiums for qualified individuals.

Food Assistance Program: Formerly known as the Food Stamp Program, this program assists low-income households to purchase foods necessary for good health. Eligibility is based upon financial need determined by income, resources, household size, and shelter costs. Benefits are given to eligible households through the Colorado Quest Card. Mandatory food assistance recipients are referred to the Employment First Program for assistance in employment and training needs.

Employment First: Helps food assistance work registrants in finding suitable employment through employment workshops.

Colorado Child Care Assistance Program (CCCAP): Provides eligible families with financial assistance for child care of their choosing; to provide families with timely and efficient access to quality child care; and to assist families in meeting their self-sufficiency goals by providing referrals to needed support services.

Child Support Enforcement Program: Establishes and enforces orders of the court to require non-custodial parents (parents who are out of the child's home) to help pay for financial and medical support of their children.

Child Protection Program: Responds to a variety of referrals and concerns about children and their families. These include: possible abuse or neglect, parents, who for reason of health, mental health, intellectual capacity, or poverty are unable to care for their children and youth whose special care needs are beyond the resources of their families. Those who report concerns about children remain anonymous and are immune from any civil or criminal liability if report is made in good faith. Conduct investigation and assessment to make decisions as to the substantiation of maltreatment, protection of the child, and services to the family.



Foster Care Programs: Furnish a safe environment for children and adolescents on a temporary basis in family foster homes, shelter and receiving homes, group homes, and placements with child placement agencies or residential treatment facilities at any given time. Also, provide related supportive services to children and families.

Child Adoption Program: Facilitates and finalizes adoption for children in the custody of the county. During the most recent years, nearly 150 children have achieved permanency with their adoptive families. Recruits and provides training and support for adoptive families.

General Assistance: Provides critical, emergency needs assistance in such areas as food, shelter, medical needs, and utilities when other forms of assistance are not available.

Human Service Agency Grants: Each year, the Board of County Commissioners grants funds to various Adams County human service agencies, which request the county to help financially support its human service endeavors. The Board of County Commissioners reviews requests to match donations based on need, quality of services offered, and number of county residents benefited. For the 2012 budget year, the county has allocated \$255,000 for such purposes to the following human service agencies: Community Reach Center (\$175,000), Clinica Campesina (\$30,000), Almost Home (\$20,000), Aurora Mental Health Center (\$15,000), Alternatives to Family Violence (\$15,000).

Long Term Goals

1. Provide and ensure timely and effective customer service.
2. Administer outcome-based assessment processes to measure effectiveness and efficiency for all programs.
3. Develop and administer programs that reduce and prevent dependency on government assistance and meet the needs of citizens.
4. Develop and administer programs that enhance the quality of the citizen experience in Adams County.
5. Provide effective child, adult and family programs and services that are integrated, community-based, and cost effective.
6. Maintain and enhance partnerships and resources for effective service delivery to the citizens of Adams County.
7. Ensure effective intradepartmental communication and interconnectedness.
8. Maximize financial resources and accountability for all programs.
9. Maintain a highly motivated, well trained, educated, and competent workforce that is appropriately recognized.
10. Assess and implement, as appropriate, technologies and systems that improve and support department programs.

**2012 Budget Highlights**

- \$13,511,295 has been budgeted for the Colorado Works (TANF) program. \$8,064,237 has been budgeted for the Child Care Assistance Program. \$31,530,913 has been budgeted for various child welfare programs, and \$94,064,844 has been budgeted for food assistance programs.

Activity/Performance Measures

Description	2010 Estimate	2011 Budget	2012 Budget
FTEs Per 10,000/Capita	10.00	9.94	9.47
Per Capita Spending	\$263.00	\$407.38	\$394.14
TANF Caseload	917	960	1,059
Medicaid Caseload	19,633	21,850	22,316
Child Support Collections	\$ 31,344,766	\$ 31,175,454	\$ 33,285,260
Child Care Provider Payments	\$ 8,900,792	\$ 7,375,746	\$ 7,523,039
Child Care (Average Number of Children)	2,212	1,833	2,244
Employees (FTE)	457.25	457.25	438

Revenue and Expenditure Summary

Account Type	2010 Actual	2011 Estimate	2012 Budget
Revenue			
Property Taxes	\$ 10,607,920	\$ 10,558,782	\$ 10,420,775
Federal/State Earned Revenue	\$ 161,964,466	\$ 173,860,019	\$ 169,692,044
Misc. Revenues	\$ (836)	\$ -	\$ 539,650
Total Revenue	\$ 172,571,550	\$ 184,418,801	\$ 180,652,469
Expenditures			
Personnel Services	\$ 29,195,925	\$ 30,026,380	\$ 29,870,952
O & M/Services	\$ 144,497,055	\$ 158,116,265	\$ 152,233,534
Capital Outlay	\$ 11,017	\$ 100,000	\$ 100,000
Transfers Out	\$ 257,000	\$ 250,487	\$ -
Total Expenditures	\$ 173,960,997	\$ 188,493,132	\$ 182,204,486



Waste Management Fund

Fund Description

The waste management fund (full title: Adams County Solid Waste Disposal Site and Facility Fund), established in 1985 pursuant to Colorado Revised Statute 30-20-115, accounts for all revenues received from fees imposed on operators of waste disposal sites and facilities in the county. Classified as a special revenue fund, the use of such fees is restricted to monitoring and solving environmental problems associated with waste disposal site activities.

Primary Services

- Review of all applications for waste management activities in the unincorporated portions of the county.
- Monitor superfund sites and remedial action plans to meet the county's interests.
- Support a household chemical recycling/recovery program for county residents.
- Provide public/agency information concerning waste management issues.

Since inception, the scope of the fund has expanded to include two distinct waste management categories:

- Solid Waste Management
- Hazardous Waste Management

Wastes are collected at several different waste facility sites in the county.

Solid Waste Management: Solid waste operations were established to offset environmental impacts caused by solid waste facilities located in the county and to implement specific Comprehensive Plan objectives. Program objectives are to monitor and maintain the Bennett Landfill site, provide for permit reviews, promote waste minimization by encouragement of re-use, and recycling, and to update solid waste regulations as needed.

Included within the Solid Waste category is the household chemical roundup program. Created in 1991, the program provides a convenient and safe manner in which various leftover hazardous household chemicals, such as paint, paint thinners, pesticides, cleaners, solvents, antifreeze, waste oil, herbicides, etc., could be safely disposed of by county citizens.

These household products, if not properly disposed of, could leak out and contaminate groundwater supplies. Those poured down storm sewers may eventually discharge from sewer systems into public waters. To reduce the impact of improper disposal of household chemical wastes, the county, cities in the county, and other environmentally-concerned agencies sponsor one or more household chemical roundup days, where county residents can bring unwanted, leftover household chemicals to a designated site for eventual safe disposal.

Hazardous Waste Management: Pursuant to C.R.S. 25-15-214, hazardous waste funds can be used for the purpose of offsetting the estimated direct costs of increased state, county and municipal services created by the hazardous waste disposal site, including, but not limited to, the improvement and maintenance of roads and bridges, fire protection, law enforcement, monitoring by county or municipal health officials and emergency preparation and response.

Long Term Goals

To continue oversight of solid and liquid waste facilities to protect the health and welfare of Adams County citizens.



Budget Policy

Revenues collected in the waste management fund are collected for a specific purpose, with fees being earmarked for future costs related to waste management of that particular function. For this reason, fund balances are “restricted” for reporting purposes, stating that there are tentative plans for the use of these funds in a future period. All county administrative expenses (such as training, mileage, etc.) are charged to the Planning & Development Department in the general fund.

Current Year Objectives

- Oversight of construction of cells at solid waste landfills.
- Perform permit reviews.
- Perform landfill inspections.
- Promote waste minimization by encouragement for resource reduction and recycling.
- Update hazardous waste regulations as needed.
- Facilitate household chemical collection programs for county residents.
- Review waste stream applications.
- Maintain a landfill liner construction oversight program to provide for permit and amendment reviews.
- Perform waste stream manifest audits.
- Perform landfill inspections.
- Promote waste minimization by encouragement of resource reduction and recycling.
- Update hazardous waste regulations as needed.
- Maintain the Superfund Oversight Program.
- Provide for emergency response training and operating equipment for the Mutual Aid Fire system.

Prior Year Accomplishments

- Oversight of cell construction and remediation activities at the Rocky Mountain Arsenal.
- Renewed agreement with Adams County Fire Department’s Mutual Aid Trust of hazardous materials response team.
- Reviewed radiation license application and RCRA permit renewal for Clean Harbors hazardous waste disposal facility.
- Oversight of cell cap construction of Clean Harbors.
- Held two household chemical collection events
- Oversight of cell construction at Conservation Services Bennett landfill and Alpine Waste landfill.
- Continued review of inert fill operations

2012 Budget Highlights

- 60% of the Environmental Analyst’s position is budgeted in the waste management fund. (The other 40% is budgeted in the Planning & Development Department within the general fund.)
- \$352,167 has been budgeted in other professional services for cell construction oversight, hazardous waste cleanup, other contingency inspections and cleanup, and post-closure maintenance of county owned landfills.



Activity/Performance Measures

Description	2010	2011	2012
	Actual	Estimate	Budget
FTEs Per 10,000/Capita	.01	.01	.01
Per Capita Spending	\$.45	\$1.07	\$1.06
Landfill Inspections	6	6	6
Technical Permit Review	10	12	20
Modification to Permits	2	2	6
CERCLA Oversight Reviews	10	10	10
Household Chemical Collection Events	2	2	2
Liner Inspection Oversight Program	0	1	0
Employees (FTE)	.60	.60	.60

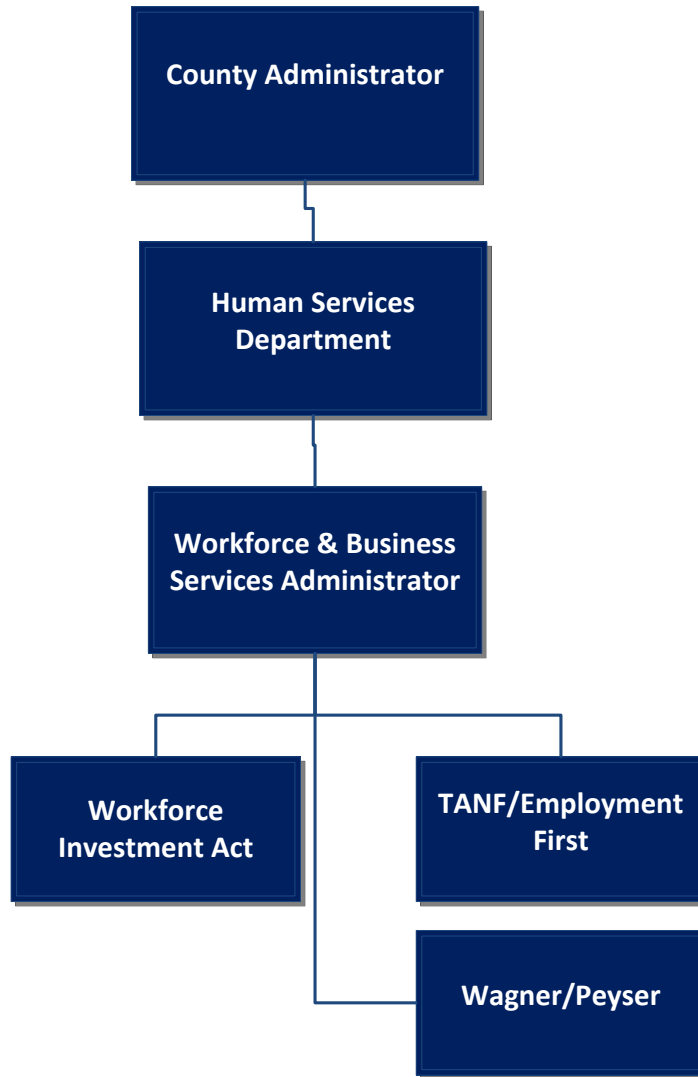
Revenue and Expenditure Summary

Account Type	2010	2011	2012
	Actual	Estimate	Budget
Revenue			
State Grants	\$ -	\$ -	\$ -
Charges for Services	\$ 393,405	\$ 384,038	\$ 210,000
Total Revenue	\$ 393,405	\$ 384,038	\$ 210,000
Expenditures			
Personnel Services	\$ 57,384	\$ 58,731	\$ 59,521
Charges for Services	\$ 141,981	\$ 435,647	\$ 430,647
Total Expenditures	\$ 199,365	\$ 494,378	\$ 490,168



Workforce & Business Services

A Division of the Human Services Department





Workforce & Business Center Fund - *Where Opportunity Leads to Success!*

Description of Fund

The workforce & business center fund, classified as a Special Revenue Fund, accounts for grants received relative to career counseling, training and placement of eligible job seekers and a variety of employer services.

Mission & Vision Statement

Workforce & Business Services division creates opportunities for success by connecting businesses to a quality workforce. Our vision is to be a leader in workforce development that maximizes opportunities and partnerships, promotes the economic growth of the community, and enhances the quality of life in Adams County.

Primary Services

Through federal and state grants, the WBC utilizes taxpayer dollars by providing a myriad of workforce services for employers and job seekers through business partnerships, career development, training, job referrals and placement opportunities.

WBC is in the division of Workforce and Early Childhood Services within the Human Services Department and governed by the Adams County Board of County Commissioners. WBC receives guidance and general oversight from the Workforce Investment Board. Funding is provided for WBC through grant agreements with the Colorado Department of Labor and Employment (CDLE) to administer the programs established by Workforce Investment Act of 1998 which provides business services, employment and training programs, and other workforce services to the citizens of Adams County. Other funding sources include state discretionary funding through the Colorado Workforce Development Council, Adams County Human Services and other partners.

There are three major focus areas for WBC: Business Partnerships, Career Development and Employment.

Business Partnerships: A partnership with WBC provides valuable employer services designed to assist companies in the successful recruitment and subsequent hiring of highly trained and qualified job seekers. Businesses also have access to a diverse set of workforce development resources and expertise at WBC that can be customized to fulfill their individual workforce needs.

Career Development: WBC staff provides individualized assistance to job seekers with career planning, career development and work transition needs. Career opportunities exist for job seekers from the age of 14 and up, and WBS staff matches potential employees with area businesses for available job opportunities.

Employment: The third primary focus of WBC is to provide job seekers with the basic resources and tools to gain and sustain long-term employment. Individualized and personal attention ensures that those seeking employment and/or training to identify appropriate career choices and select education/ training opportunities that will assist them in excelling in their chosen field and career.

Long Term Goals

1. Collaborate to extend the scope of services in order to meet the needs of our customers.
2. Provide services in a fiscally responsible manner to maintain compliance with government mandates.
3. Match talent development opportunities that will fulfill the needs of our businesses and job seeker customers.
4. Successfully fulfill the obligations of the ARRA funding.



5. Motivate and recognize team excellence to obtain organizational excellence.
6. Perform a standard of customer service excellence that exceeds customer expectations.

Current Year Objectives

- Assist all customers, job seekers and employers by meeting and/or exceeding the Federal and State workforce performance standards which are displayed in the “Activity/Performance Measures” chart.

2012 Budget Highlights

- \$6,481,894 in revenue is anticipated for 2012.

Activity/Performance Measures	2010	2011	2012
Description	Actual	Estimate	Budget
FTEs Per 10,000/Capita	1.45	1.39	1.39
Per Capita Spending	\$18.72	\$10.67	\$14.02
Six Month Earning Change	13,863.00	13,000.00	13,000.00
Entered Employment Rate - Dislocated Worker	88.24%	83.00%	83.00%
Entered Employment Rate - Adult	86.05%	76.00%	76.00%
6 Month Retention Rate - Dislocated Worker	100.00%	86.00%	86.00%
6 Month Retention Rate - Adult	93.42%	81.00%	81.00%
Employees (FTE)	64.17	64.17	64.17

Revenue and Expenditure Summary

	2010	2011	2012
Account Type	Actual	Estimate	Budget
Revenue			
Intergovernmental	\$8,378,659	\$4,677,259	\$6,481,894
Miscellaneous	5,892	3,138	-
Total Revenue	\$8,384,551	\$4,680,397	\$6,481,894
Expenditures			
Personnel	\$4,038,210	\$3,572,956	\$3,396,806
Operating & Maintenance	210,505	128,716	201,618
Charges for Services	4,019,283	1,231,052	1,726,238
Governmental Services	-	-	1,157,232
Total Expenditures	\$8,267,998	\$4,932,724	\$6,481,894



Capital Project Funds

Fund Category Description

Capital project funds account for projects acquired or constructed through sources of revenue restricted for such acquisitions. The budget includes the following funds.

Funds

Capital Facilities



Capital Facilities Fund

Description of Fund

The capital facilities fund, classified as a capital project fund, accounts for revenues and expenditures associated with the county's construction and financing of the Justice Center expansion, Government Center, and Pre-Trial Holding Facility construction projects. Interest earned on the balance of the fund is entirely designated for capital improvements and future operating and maintenance costs.

Primary Services

On November 7, 2006, the citizens of Adams County voted in favor of extending a temporary sales tax of one-half of one percent on sales in the county. The sales tax will began January 1, 2009 and end on December 31, 2028. Of the 0.5% sales tax, 0.3% will be used for capital facilities projects including the Justice Center expansion, Government Center, and Pre-Trial Holding Facility. The remaining 0.2%, which is shared with cities and towns in the county, will be used to finance transportation projects and will be accounted for in the road & bridge fund. Fund balance remaining in the capital facilities fund and interest earned from the 0.3% sales tax can be used to help offset the incremental future operating and capital costs associated with the Justice Center, Government Center, and Pre-Trial Holding Facility.

Prior to 2008, this was the courthouse construction fund, which was a capital project fund established to account for revenue and expenditures associated with the county's Justice Center construction project. The project was completed in 1998 and remaining fund balance was designated for incremental operating and capital costs.

2012 Budget Highlights

- \$12,590,803 in sales tax revenue is budgeted in 2012.
- \$12,059,103 has been budgeted to be transferred to the general fund to cover the lease payments used to finance the courthouse expansion and the building of the County's new government center.

Revenue and Expenditure Summary

Account Type	2010 Actual	2011 Estimate	2012 Budget
Revenue			
Sales Tax-County	\$ 11,602,488	\$ 11,446,185	\$ 12,590,803
Investment Income	\$ 542,548	\$ 20,590	\$ 20,592
Other Finance Sources	\$ 15,500,000	\$ -	\$ -
Total Revenue	\$ 27,645,036	\$ 11,466,775	\$ 12,611,395
Expenditures			
O&M Services	\$ 279,399	\$ 587,979	\$ -
Governmental Services	\$ 3,820,913	\$ 334,597	\$ -
Land	\$ 3,851,468	\$ 652,878	\$ -
Buildings	\$ 36,339,107	\$ 12,393,453	\$ 95,000
Improvement-non buildings	\$ 73,765	\$ -	\$ -
Other Capital Outlay	\$ 2,822,714	\$ -	\$ -
Transfers Out	\$ 8,614,357	\$ 12,301,204	\$ 12,059,103
Total Expenditures	\$ 55,801,724	\$ 26,270,111	\$ 12,154,103



Enterprise Funds

Fund Category Description

Enterprise Funds account for operations that are financed and operated in a manner similar to private business – where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Budget Policy

For financial presentation, enterprise fund activities are shown in the same format as those of a business, whereby revenue is recognized when a sale is made or a service provided or earned. Depreciation is recorded on equipment and facilities. For budgetary purposes, all receipts are shown as revenue, and budgetary disbursements are recorded as expenditures, including capital outlays, regardless of the period those disbursements benefit.

Non-GAAP Budget Basis: The enterprise fund budget is prepared on a modified accrual basis, which differs from Generally Accepted Accounting Principles (GAAP). Whereas a GAAP-basis accounts for depreciation and amortization, the county budgets for capital expenditures and excludes budgeting for depreciation. The purpose is to allow for monitoring and control of capital expenditures for the acquisition and replacement of equipment.

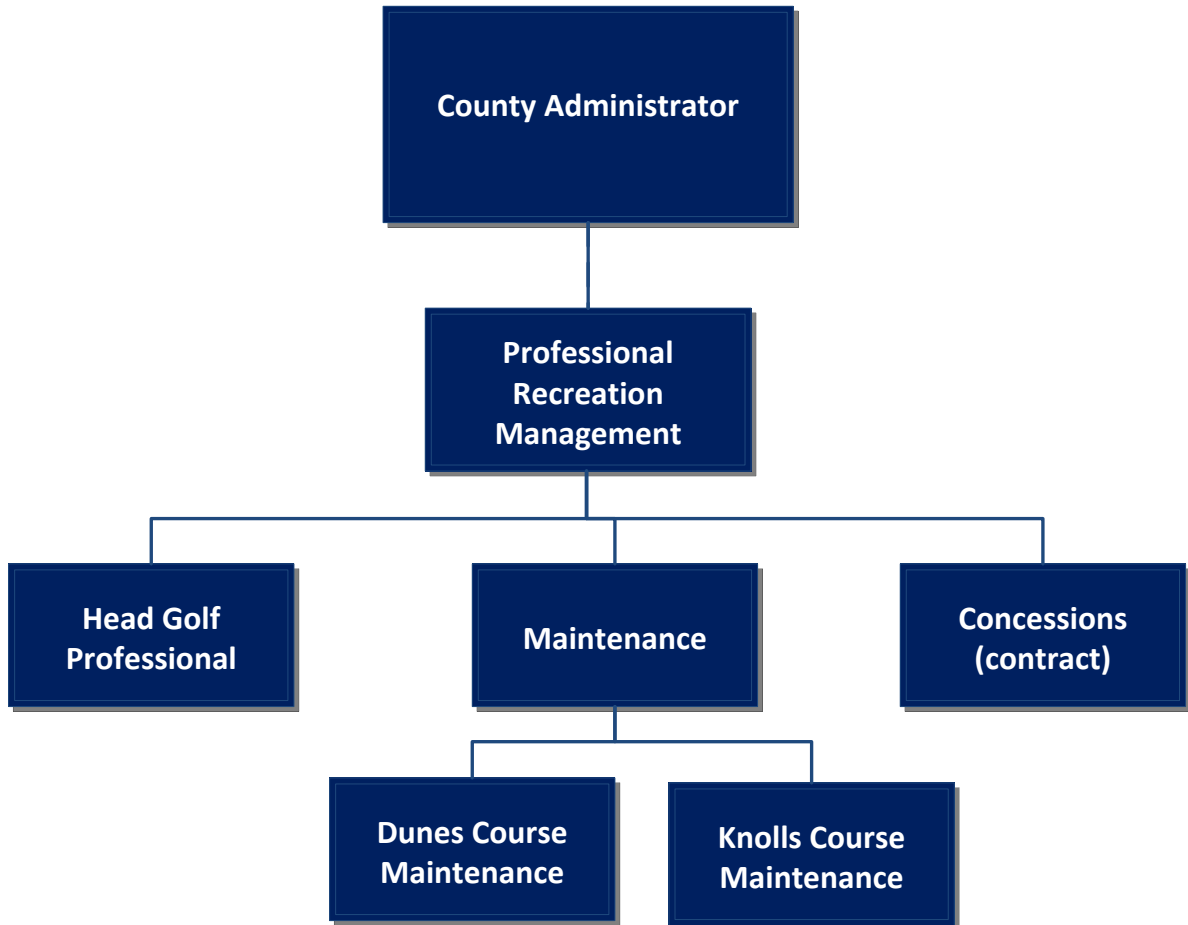
It is acceptable to budget on a basis that differs from GAAP, as long as GAAP-basis financial reports are issued. The Comprehensive Annual Financial Report (CAFR), the county's official financial reporting document, contains financial statements prepared in accordance with GAAP. As a part of the CAFR presentation, budget-basis and GAAP-basis financial statements, and the reconciliation between the two, are provided.

The budget includes the following fund:

- Golf Course



Golf Course





“#1 Overall Public Course in Colorado” – Colorado Golfer ‘08, #1 Public Course in Denver under \$50 “One of America’s Most Affordable Courses” – Golf Magazine, 4 and ½ Stars – Golf Digest 08’

Description of Fund

The golf course fund is the county’s only enterprise fund and accounts for revenues and expenditures associated with the operations of the county’s two golf courses.

Mission Statement

Maximize the long-term net proceeds to the county. Strive to maintain the grounds in a manner that is consistent with the high profile the facility has attained. Operate each area of the operation with profit in mind, while treating customers in a manner that promotes golf and the county courses.

Primary Services

The golf course operations are centered on two county-owned, 18-hole golf courses (Riverdale Dunes and Knolls), and the operations involved with the patrons at the courses. The county has entered a five year contract with Professional Recreation Management (PRM) to manage the golf courses.

The golf courses are conveniently located adjacent to the Adams County Regional Park Complex, near 133rd Avenue and Riverdale Road.

The golf course aims to provide a consistently high level of golf recreation to the customers of the facility, and promotion of the game through a lesson program, junior golf programs, tournament golf, and through the local media. The scope of the operation includes ground maintenance, clubhouse/golf shop services, and restaurant coordination, providing a welcoming environment for patrons.

Long Term Goals

- Offer outstanding customer service.
- Continue to be recognized as the premier, high volume, public golf facility.
- Continue to be the standard in Colorado public golf in the procedures and policies we enforce for the benefit of the county and our customers.
- Continue equipment replacement plan that can provide optimum maintenance and operational standards.
- Continue on-going drainage discussions/decisions regarding flooding issues on the Knolls Golf Course.
- Update cart fleet with new cart purchases.

Current Year Objectives

1. Expand our online and email marketing efforts to gain new customers.
2. Continue equipment rotation.
3. Continue to provide and improve turf quality and customer satisfaction.
4. With heightened awareness to the financial and physical wellness of the Riverdale Golf Facility during difficult financial times, we continue to strive to serve our clientele and meet our financial obligations to Adams County.
5. Introduce new golfer development programs to grow the game.
6. Continue our efforts with local hotels to bring new out-of-town customers.
7. Continue to maintain our relationship with current and possible future outside groups.
8. Continue a solid relationship with Altitude T.V.



Budget Policy

The enterprise fund budget is prepared on a basis that differs from Generally Accepted Accounting Principles (GAAP). The Comprehensive Annual Financial Report (CAFR), the county's official financial reporting document, contains financial statements prepared in accordance with GAAP. As part of the CAFR presentation, budget-basis and GAAP-basis financial statements, and the reconciliation between the two, are provided.

Golf Course Fees

Fees are reviewed annually, and can only be changed with the approval of the Board of County Commissioners.

2012 Budget Highlights

The 2012 capital equipment/non-recurring budget totals \$395,600. *Exhibit 60-1* details equipment/projects approved for 2012.

Activity/Performance Measures

Description	2010	2011	2012
	Actual	Estimate	Budget
Green Fee Revenue	\$1,764,455	\$1,795,000	\$1,795,000
Cart Revenue	\$552,465	\$568,000	\$568,000
Rounds of Golf	74,967	75,000	75,000
Employees (FTE)(Winter) (non-county employees)	10	11	11
Employees (FTE) (Summer) (non-county employees)	28	29	29

Revenue and Expenditure Summary

Account Type	2010 Actual	2011 Estimate	2012 Budget
Revenue			
Charges for Services	\$ 2,632,565	\$ 2,654,935	\$ 2,705,500
Investment Income	\$ 7,375	\$ 4,651	\$ 3,000
Misc. Revenues	\$ 187,889	\$ 140,697	\$ 185,000
Total Revenue	\$ 2,827,829	\$ 2,800,283	\$ 2,893,500
Expenditures			
Operating & Maintenance	\$ 338,300	\$ 378,297	\$ 403,600
Charges for Services	\$ 2,054,229	\$ 1,887,005	\$ 1,859,380
Capital Outlay	\$ 0	\$ 200,500	\$ 395,600
Transfers Out	\$ 340,000	\$ 340,000	\$ 340,000
Total Expenditures	\$ 2,732,530	\$ 2,805,802	\$ 2,998,580



Projects/Capital Equipment

Description	Amount Budgeted
Knolls Phase I Irrigation	\$250,000
Phase I Sprinkler Heads	\$40,000
NSN Computer & Software	\$18,000
Radio Frequency Change (FCC Mandate)	\$30,000
Beverage Carts	\$19,600
Aerifyer	\$28,000
Tree Removal – Part 2	<u>\$10,000</u>
Total	\$395,600



Internal Service Funds

Fund Category Description

Internal service funds account for the financing of goods and services provided by one department or agency to other departments or agencies of the county on a cost reimbursement basis.

Budget Policy

For financial presentation, internal service fund activities are shown in the same format as those of a business, whereby revenue is recognized when a sale is made or a service provided or earned. Depreciation is recorded on equipment and facilities. For budgetary purposes, all receipts are shown as revenue, and budgetary disbursements are recorded as expenditures, including capital outlays, regardless of the period those disbursements benefit.

Non-GAAP Budget Basis: The internal service fund budget is prepared on a modified accrual basis, which differs from Generally Accepted Accounting Principles (GAAP). Whereas a GAAP-basis accounts for depreciation and amortization, the county budgets for capital expenditures and excludes budgeting for depreciation. The purpose is to allow for monitoring and control of capital expenditures for the acquisition and replacement of equipment.

It is acceptable to budget on a basis that differs from GAAP, as long as GAAP-basis financial reports are issued. The Comprehensive Annual Financial Report (CAFR), the county's official financial reporting document, contains financial statements prepared in accordance with GAAP. As a part of the CAFR presentation, budget-basis and GAAP-basis financial statements, and the reconciliation between the two, are provided.

- Funds
- Fleet Management
- Insurance Claims and Reserve



Fleet Management Fund

Description of Fund

The fleet management fund, classified as an internal service fund, accounts for the allocation of county-owned vehicle costs as rental charges to other departments/agencies of the county. These costs include maintenance and replacement of county-owned vehicles and equipment.

Vision Statement

To continue to be a leader among fleet maintenance organizations by encouraging creative and innovative ideas that will continuously improve customer and employee satisfaction.

Mission Statement

To meet the fiscal budget requirements of Public Works - Fleet Management division while providing the highest quality service at the best possible cost.

Primary Services

To procure, maintain, and dispose of all county vehicles/equipment.

Budget Policy

Annually, the Public Works - Fleet Management division calculates the appropriate rental rate for each piece of equipment in the county fleet. The rate includes factors for the recovery of replacement, maintenance, and operational costs. A rental rate schedule, by department, is prepared showing all pieces of equipment or vehicles assigned to each department. Departments of this office use this schedule to prepare their fleet rental budgets. New fleet addition requests or the incremental cost of upgrades must be budgeted as capital expenditures by the department requesting the addition and are subject to Board of County Commissioner review and approval.

During the year, user departments receive monthly charges for fleet rentals. These charges are recorded as expenditures by the user departments. Charges for fleet rental are recorded as revenues to the fleet management fund. These revenues are used to cover both the replacement of fleet vehicles and operating expenditures for fleet maintenance and operations.

Long Term Goals

1. Continuously improve customer service and employee satisfaction.
2. Provide experienced management support for all employees.
3. Obtain the necessary tools, equipment, and technology for employees to be able to perform their job assignments.
4. Encourage and promote an aggressive employee training/development program.
5. Recognize positive contributions by employees and emphasize accountability from all employees.
6. Maintain up-to-date, clean and safe work environments for all employees.

Current Year Objectives

- Purchase and place into service approximately forty-two vehicles/equipment. Goal # 3.
- Maintain the "Blue Seal of Excellence" from ASE. Goal # 4.
- Dispose of, at auction, approximately forty-two vehicles/equipment at an estimated value of \$300,000. Goal # 1.



- Schedule at least 40 hours of training for each technician. Goal # 4.
- Achieve greater than 99% preventive maintenance inspections on county owned vehicles and equipment. Goal # 1 & #5.
- Establish procedures and develop the standard “Vehicle Replacement Policy” to support the Board of County Commissioners guidelines of vehicle and equipment replacement.

2012 Budget Highlights

The 2012 Fleet Management capital improvement/non-recurring projects budget is \$3,069,000. (See the *Consolidated Budget Summary* section, Exhibit 3-7 for a detailed listing of the budgeted capital/project items.) The approved 2012 budget is in accordance with the Board of County Commissioner guidelines to limit and/or curtail expansion of the county's fleet of vehicles and equipment.

Activity/Performance Measures

Description	2010 Estimate	2011 Budget	2012 Budget
FTEs Per 10,000/Capita	.45	.35	.39
Per Capita Spending Excluding Depreciation	\$9.88	\$14.82	\$16.22
ASE Blue Seal of Excellence Recognition	YES	YES	YES
Maintain Parts Fill Ratio of Minimum 80% (by NAPA)	95%	95%	95%
Achieve > 90% Preventive Maintenance Performance	90.7%	90%	90%
Employees (FTE)	20	16	18



Revenue and Expenditure Summary

Account Type	2010 Actual	2011 Estimate	2012 Budget
Revenue			
Insurance Recovery of Losses	\$ -	\$ -	\$ -
Fleet Rental	\$ 8,577,174	\$ 7,905,370	\$ 7,322,217
Misc. Revenues	\$ 59,867	\$ 48,425	\$ 50,000
Sale of Assets	\$ 367,270	\$ 300,000	\$ 300,000
Transfers In	\$ -	\$ -	\$ -
Total Revenue	\$ 9,004,311	\$ 8,253,795	\$ 7,672,217
Expenditures			
Personnel	\$ 1,506,844	\$ 1,423,259	\$ 1,440,005
Operating and Maintenance	\$ 2,534,921	\$ 2,890,219	\$ 2,676,333
Charges for Services	\$ 3,236,262	\$ 334,874	\$ 312,956
Capital Outlay	\$ -	\$ 4,629,796	\$ 3,069,000
Transfers Out	\$ -	\$ 11,200	\$ -
Total Expenditures	\$ 7,278,026	\$ 9,289,348	\$ 7,498,294



Insurance Claims & Reserve Fund

Description of Fund

The Insurance Claims & Reserve fund, classified as an internal service fund, accounts for premium revenues and expenditures for insurable losses, commercial insurance, and employee medical and dental coverage, pursuant to the county's insurance & self-insurance plan. Programs budgeted in the insurance fund are administered by the Human Resources Department.

Primary Services

Risk Management Administration: Under the direction of the Human Resources Department, Risk Management provides administrative and technical assistance in the areas of workers' compensation, property insurance, loss control, and safety. Risk Management actively monitors claims and insurance programs assuring consistent administration and cost-effective services in accordance with program documents. In addition, Risk Management provides leadership in developing educational and training programs in loss prevention and employee safety for Adams County employees.

Property/Casualty Insurance: The county has a protected, self-insured program for its property exposures. Damage to county property is self-insured up to \$50,000 per occurrence. Additional insurance is purchased for losses in excess of \$50,000. The county's general liability exposures are self-insured up to \$250,000 per claim and \$250,000 per employment related claim. Insurance protection is maintained for liability in excess of the self-insured retention. This insurance provides protection for Federal Statutes (Civil Rights) violations. The county entered into an intergovernmental agreement for third-party claims administration services with Jefferson County School District R-1 Risk Management Department.

Workers' Compensation: The objective of workers' compensation is to minimize the economic impact of disability to injured county employees. The county self-insures its liability for workers' compensation. Administration of workers' compensation requires that specific forms and legal documents be filed with the State Division of Workers' Compensation. The county entered into an intergovernmental agreement for third-party claims administration services with Jefferson County School District R-1 Risk Management Department.

The Division of Workers' Compensation requires that the county maintain excess insurance coverage. This policy limits the county's exposure deductible to \$500,000 per claim. In addition, the division requires that the county post a surety bond in the amount of \$660,000 for payment of open claims should the county be unable to financially meet its workers' compensation obligation.

Unemployment Compensation: The purpose of the unemployment compensation program is to record the cost of claims arising from payments made to former employees in conformance with state requirements. The county has a direct reimbursement plan with the state that allows the county to only pay for those costs attributable to county employees.

Safety Program: This program was designed to promote the Board of County Commissioners' belief that the safety of its employees and the public they serve is vital. Continual emphasis on safety reduces injuries and property damage. The program consists of three components: education/training, awareness/incentives, and accountability.



Underground Storage Tank Liability: Effective October 26, 1991, the Environmental Protection Agency established rules and regulations that require owners and operators of underground storage tanks (USTs) for petroleum fuels to provide financial responsibility for third-party liability for bodily injury or property damage. Financial responsibility is accomplished by designating a budgetary line item in the amount specified for this purpose with a minimum of \$10,000 for remedial action and \$25,000 for third-party liability.

United Healthcare Self Insurance: Effective January 1, 2007, Adams County began to self-insure its medical insurance plans previously insured through United Healthcare. Two plan options are available to employees through the self-insurance program: Exclusive Provider Organization (EPO) and Preferred Provider Organization (PPO). The self-insurance plan continues to use the UnitedHealth network.

Long Term Goals

1. Administer workers' compensation claims and property claims according to state statute. (AC Governing Principle #1)
2. Promote and develop a safe workplace with a focus on employee accountability. (AC Governing Principle #2)
3. Review contracts for appropriate insurance provisions. (AC Governing Principle #1)
4. Maintain and update knowledge in trends and best practices in Risk Management. (AC Governing Principle #1)

Current Year Objectives

1. Consistency in administration of claims. (Goals #1,3)
2. Provide broad-based safety training. (Goal #2)
3. Provide technical assistance in areas of workers' compensation, property, risk management, and loss control and safety. (Goals #1,2,3)
4. Serve internal and external customers with respect, full attention, extra effort, and rapid response to meet their needs. (Goals #1,3,4)
5. Ensure that all risk management staff are competent, knowledgeable and credible/trusted. (Goal #4)
6. Continue training of safety coordinators in each department. (Goals #2,4)
7. Continue emergency evacuation plan annual practice drills and safety inspections for all county buildings. (Goal #2)
8. Reduce workers' compensation modification factor from 0.66 to 0.64. (Goal #1,2)
9. Use loss control software to track, trend, and implement corrective actions. (Goals #2,3,4)
10. Continue to use ergonomic evaluation process. (Goal #2)
11. Provide safety/loss trending and analysis. (Goal #2)

Budget Policy

Each year, the county reviews claims history and evaluates insurance plans to determine funding levels required to support each program. Another review is completed to establish the maximum liability allowed by the county for all self-insurance plans, and to purchase excess insurance policies against catastrophic losses exceeding the pre-determined liability amount. Essential analysis compares premium rates for the excess insurance versus the cost of self-insuring potential claims.

The insurance fund budget is prepared on a basis that differs from GAAP (generally accepted accounting principles). It is acceptable to budget on a basis that differs from GAAP as long as GAAP-basis financial reports are issued. The Comprehensive Annual Financial Report (CAFR), the county's official financial reporting document,



contains financial statements prepared in accordance with GAAP. As a part of the CAFR presentation, budget-basis, and GAAP-basis financial statements, and the reconciliation between the two, are provided.

2012 Budget Highlights

- \$10,900 has been budgeted in risk management under the safety line item. The purpose of the appropriation is to provide for a safety program, which will administer and promote the Board of County Commissioners' belief that the safety of employees and the public they serve is vital. The program will consist of three components - education and training, awareness, and accountability.
- \$97,000 is budgeted to cover the costs of the health assessments and flu shots offered to Adams County employees as well as to support the increased future demand for and utilization of current wellness programs by our employees. This will enable the county to increase the wellness opportunities for employees to include programs in weight reduction, smoking cessation, diabetes education and care, women's health education, cardiac health and aging well.
- \$11,488,464 is budgeted for self-insured claims.
- \$150,000 is budgeted for unemployment insurance claims.
- \$641,000 is budgeted for workers' compensation claims.

Activity/Performance Measures

Description	2010	2011	2012
	Actual	Estimate	Budget
FTEs Per 10,000/Capita	.05	.04	.04
Per Capita Spending	\$30.96	\$33.81	\$34.46
Workers' Comp Claims	204	191	212
Workers' Comp Modification Factor	.58	.66	.64
Property/Casualty Claims	210	212	207
Employees (FTE)	2	2	2



Revenue and Expenditure Summary

Account Type	2010 Actual	2011 Estimate	2012 Budget
Revenue			
Charges for Services	\$ 1,998	\$ 1,985	\$ -
Misc. Revenues	\$ 15,486,347	\$ 14,639,382	\$ 15,935,044
Total Revenue	\$ 15,488,345	\$ 14,641,367	\$ 15,935,044
Expenditures			
Personnel	\$ 156,926	\$ 175,886	\$ 182,782
Operating and Maintenance	\$ 3,617	\$ 5,636	\$ 2,750
Charges for Services	\$ 13,509,581	\$ 15,446,562	\$ 15,747,157
Capital Outlay	\$ -	\$ -	\$ -
Total Expenditures	\$ 13,670,124	\$ 15,628,084	\$ 15,932,689



Glossary

A

ACS: Affiliated Computer Services, Inc., a subsidiary of the Xerox Corporation, provides diversified business process outsourcing (BPO) and information technology (IT) services and solutions to commercial and government clients worldwide including Adams County.

ADCOM: Adams County Communication Center, Inc. (Adcom 911) is a Colorado non-profit corporation governed by thirteen governmental agencies in Adams County, Colorado. Adcom 911 serves thirteen police and fire emergency service agencies. Each agency contributes a representative to the Board of Directors where all operational and policy decisions are made.

ASE Blue Seal of Excellence: The mission of Automotive Service Excellence (ASE) is to improve the quality of vehicle repair and service through the testing and certification of repair and service professionals. The recognition is given when greater than 75% of the professionals are certified, at least one professional is certified in each area of service offered, and the credentials are current.

Abatement: A complete or partial cancellation of a levy imposed by a government. Abatements usually apply to tax levies and special assessments.

Accrual Basis: The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows.

Accrual: An accounting method that reports income when earned and expenses when incurred.

Activity: A specific service performed by one or more units of government.

Ad Valorem: According to value.

Adopted Budget: Refers to the budget amounts originally approved by the Board of County Commissioners at the beginning of the budget year and the budget document, which consolidates all beginning-of-the-year operating appropriations.

Agency: A governmental or community-based unit outside Adams County government receiving county funding.

Allocations: Distribution of costs.

Amendment 1: A constitutional amendment approved by voters in 1992 limiting revenues and expenditures of government, also known as the Taxpayers Bill of Rights (TABOR).

Annual Budget: A budget applicable to a single fiscal year.

Appropriated Budget: The expenditure authority created by the Appropriation Ordinance and related estimated revenues. The Appropriated Budget would include all reserves, transfers, allocations, and other legally authorized legislative changes.

Appropriation: Legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.



Appropriation Ordinance: An ordinance by which appropriations are given legal effect. It is the method by which the expenditure side of the annual operating budget is enacted into law by the legislative body.

Assess: To establish an official property value for taxation.

Assessed Valuation: A valuation set upon real estate and/or other property as a basis for levying taxes.

Assigned Fund Balance: amounts a government *intends* to use for a specific purpose; intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority.

Audit: The examination of documents, records, reports, systems of internal control, accounting, and financial procedures by an independent accounting firm.

B

BTM: Budget Transfer Memos are used to move money between line items in a spending agency's budget.

Balanced Budget: A budget in which revenues are equal to or greater than base expenditures.

Base Budget: A guaranteed minimum funding level used as a starting point during budgeting.

Basis of Accounting: A term used to refer to when revenues, expenditures, and transfers (and the related assets and liabilities) are recognized in the accounts and reported in the financial statements.

Benchmarking: Comparing desired performance and results against a relative standard.

Board of County Commissioners (BOCC): In Adams County, the board is composed of a three-member group of publicly elected officials. They are the main policy makers and financial stewards of the county.

Bond: A written promise to pay a specified sum of money (called the face value or principal amount), at a specific date or dates in the future, called the maturity date(s), together with periodic interest at a specific rate.

Bonded Debt: The portion of indebtedness represented by outstanding bonds.

Budget: A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing such expenditures.

Budget Document: The instrument used by the budget-making authority to present a comprehensive financial program to the appropriating body.

Budget - GAAP Differences: Differences arising from the use of a basis of accounting for budgetary purposes that differs from the basis of accounting applicable to the fund type when reporting in conformity with generally accepted accounting principles (GAAP).

Budget Hearing: A publicly held meeting between the Board of County Commissioners and an office or department in which the requested budget is discussed.



Budget Preparation Manual: The set of instructions annually provided by the Finance/IT Department to all county offices, departments, and other spending agencies to assist in the preparation of budget requests for the upcoming year.

Budgetary Basis: This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: generally accepted accounting principles (GAAP), cash, or modified accrual.

Budgetary Control: The control or management of a government in accordance with an approved budget to monitor and control expenditures within the limitations of approved appropriations and available revenues.

C

CCI: Colorado Counties, Incorporated. An organization of Colorado counties made up of professional groups to provide services to the counties.

CDBG: Community Development Block Grant.

CDOT: Colorado Department of Transportation.

CIP: Capital Improvement Program.

C.R.S.: Colorado Revised Statutes.

CSBG: Community Services Block Grant.

Capital Budget: The annual request for capital project appropriations. It sets forth each project and equipment purchases and specifies the resources estimated to be available to finance the projected expenditure.

Capital Expenditure Projects Fund: Those costs designated in a separate fund of the same name related to construction of new or the improvement of existing county-owned buildings.

Capital Expenditures: Expenditures resulting in the acquisition of or addition to the county fixed asset inventory.

Capital Lease: An agreement that conveys the right to use property, plant, or equipment, usually for a stated period of time.

Capital Outlay: Those purchases of \$2,500 or more, which become a new fixed asset of the county.

Cash Basis: A basis of accounting under which transactions are recognized only when cash is received or disbursed.

Certificates of Participation (COP): A form of lease revenue bond that permits the investor to participate in a stream of lease payments, installment payments or loan payments relating to the acquisition or construction of specific equipment, land or facilities.



Charges for Services: One of six major categories of expenditures used in the Adams County budgetary system. Charges for services include various contracted services (consulting services, auditing, telephone, advertising, legal, printing, rental, security, delivery, etc.).

Chart of Accounts: A chart detailing the system (numbered and descriptive) of general ledger accounts used by Adams County to designate funds, expenditure accounts, revenue accounts, and balance sheet accounts.

Colorado Local Government Budget Law: In preparing an annual budget, all Colorado counties must follow the provisions of Title 29, Article 1, Part 1 of the Colorado Revised Statutes, which defines the legal requirements for budget format, content, and cover; budget hearing and adoption; appropriation resolution/ordinance; filing the budget; and changing the budget.

Committed Fund Balance: Amounts constrained to specific purposes by a government itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.

Component Unit: Legally separate organization for which the elected officials are financially accountable.

Comprehensive Annual Financial Report (CAFR): The official annual report stating the financial position and result of operations of Adams County for the fiscal year. It incorporates an opinion on the report's general purposed financial statements by an independent certified public accounting firm.

Contingency Fund: A budget specifically appropriated for unforeseen and unbudgeted emergency expenditures, such as fires, floods, or other special circumstances. TABOR requires this fund to have an amount equal to 3 percent of non-Federal expenditures.

Cost Allocation Plan: Identification, accumulation, and distribution of indirect costs (i.e.: support services such as Finance, Human Resources which provide services to a direct cost center such as Social Services).

Cost Center: A responsibility center within the government organization.

CPI: The Consumer Price Index, computed by the U.S Bureau of Labor Standards, produces monthly data on changes in the prices paid by urban consumers for a representative basket of goods and services. Adams County uses the Denver-Boulder-Greeley Metropolitan Statistical Area Index for its calculations.

D

DIA: Denver International Airport.

DLG: Division of Local Government.

DRCOG: Denver Regional Council of Governments.

Debt: An obligation resulting from the borrowing of money or from the purchase of goods and services.

Debt Service Fund: A fund established to account for accumulation of resources for, and the payment of, general long-term debt, principal, and interest.



Debt Service Requirements: The amount of money required to pay interest on outstanding debt, serial maturities of principal for serial bonds, and required contributions to accumulate monies for future retirement of term bonds.

Deficit: The excess of expenditures and other financing uses over revenues and other financing sources during an accounting period.

Department: A unit of Adams County government that is under the direction of non-elected county management staff.

Department Director: Appointed by the Board of County Commissioners to manage a department and serving at the pleasure of the board.

Depreciation: A non-cash expense that reduces the value of an asset as a result of wear and tear, age, or obsolescence.

E

EPO: Exclusive Provider Organization is a type of preferred provider organization where individual members use particular preferred providers rather than having a choice of a variety of preferred providers. These organizations are characterized by a primary physician who monitors care and makes referrals to a network of providers.

Elected Official: Elected by citizens to manage a county office.

Emergency: An emergency is defined as an a.) act of God; b.) public enemy; and c.) something which could not have been reasonably foreseen at the time of the adoption in the budget. For the purpose of TABOR, this is further restricted to exclude economic conditions, or revenue shortfalls.

Encumbrances: Financial commitments related to unperformed contracts for goods or services. Used in budgeting, encumbrances are not GAAP expenditures or liabilities, but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

Enterprise Fund: A fund established to account for operations financed and operated in a manner similar to private business enterprises and in which it is intended that costs of providing goods or services to the general public be financed or recovered primarily through user charges (i.e.: the Adams County Golf Course Fund).

Expenditure: Any use of financial resources by Adams County, consistent with its basis of accounting for budget purposes, for the provision or acquisition of goods and services for operations, debt service, capital outlay, transfers, or other financial uses.

F

FICA: Federal Insurance Contributions Act. This income tax is more commonly known as Social Security tax.

Fiduciary Fund: Funds used to report assets held in a trustee or agency capacity for others and cannot be used to support the government's own programs.

Fiscal Year: The 12-month period (January 1 – December 31) to which the annual operating budget applies to Adams County.



Fixed Asset: As required by the State of Colorado, all items that are in use more than one year and valued at a level approved by a local government (at Adams County the amount is \$2,500) should be recorded as a fixed asset of the entity.

Fringe Benefits: Personnel costs (social security taxes, life/disability insurance premiums, medical/dental insurance premiums, workers compensation, etc.) supplemental to an employee's salary or wages, which are paid wholly or in part by the county.

Full Time Equivalent (FTE): A position converted to the decimal equivalent of a full-time position would be 1.0 FTE while a part-time position working a 20-hour week would be 0.5 FTE.

Function: A group of related activities aimed at accomplishing a major service or regulatory program for which a government is responsible.

Functional Organizational Chart: An organizational chart depicting the primary activities performed by an office or department rather than indicating the number of personnel and positions in the organization.

Fund: A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance: The difference between fund assets and fund liabilities of funds.

Fund Type: Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

G

Gallagher Amendment: A Colorado constitutional amendment, which limits the total amount of property taxes, collected statewide from residential property to 45%.

General Fund: The fund used to account for all financial resources, except those required, or chosen, to be accounted for in another manner.

General Ledger: A set of financial accounts, which contain information needed to reflect the financial position and results of the county's operations in terms of finances. The debit balances equal the credit balances.

General Obligation Debt: Debt backed by the full faith and credit of a government (taxing and borrowing power of the issuer). General obligation debt is repaid with general revenue and borrowings.

Generally Accepted Accounting Principles (GAAP): Uniform minimum standards and guidelines for financial accounting and reporting. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practice at a particular time.



Geographic Information Systems (GIS): Computerized-mapping systems with databases attached to geographic coordinates. This allows the accumulation of layers of data, related to individual county functions that can be retrieved and displayed for specific land parcels.

Government Accounting Standards Board (GASB): The authoritative accounting and financial reporting standard-setting body for governmental entities.

Government Finance Officers Association (GFOA): An organization whose membership consists of government finance officers throughout the United States and Canada. Information on pertinent legislation, accounting changes, new programs, or innovations is shared with members in a regular newsletter. Career seminars and educational classes are provided regularly.

Governmental Funds: Funds generally used to account for tax-supported activities. Examples of governmental funds are the general fund and capital projects fund.

Grants: Contributions or gifts of cash or other assets from another government to be used or expended for a specified purpose, activity, or facility.

Gross Bonded Debt: The total amount of direct debt of a government, represented by outstanding bonds before deductions of any assets, available and earmarked for their retirement.

Gross Property Tax: Total amount of property tax derived by multiplying the mill levy by the assessed valuation. This does not provide for any non-collection amount.

H

Highway Users Tax (HUTF): Revenue that is derived from the state gasoline tax among other revenues. This revenue can only be used for road and bridge activities.

HMO: HMO stands for health maintenance organization, a managed care plan where an insurance company negotiates pricing for healthcare services with participating providers and insured participants receive their healthcare from this list of network providers.

HVAC: Heating Ventilation Air Conditioning is a system that provides heating, ventilating, and/or cooling within or associated with a building.

I

Inflation: As defined by TABOR, it is the percentage change in the United States Bureau of Labor Statistics' consumer price index for all items, all urban consumers, or its successor index.

Infrastructure: Public domain fixed assets such as roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, lighting systems, and similar assets that are immovable.

Insurance: The transfer of risk of loss from one party (the insured) to another party (the insurer) in which the insurer promises to pay the insured (or others on the insurer's behalf) an amount of money for economic losses sustained from specified events.



Intergovernmental Revenues: Revenues from other governments (federal, state & local) in the form of grants, entitlements, or shared revenues.

Internal Control: An organization's procedures that are designed to increase its efficiency, ensure its policies are implemented, and its assets are safeguarded.

Internal Service Fund: A fund used to account for the financing of goods or services provided by one department to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

Investments: Securities and real estate held for income in the form of interest, dividends, rentals, or lease payments.

L

LAN: Local Area Network, a computer networked system allowing for communications via personal computers.

Lease-Purchase Agreements: Contractual agreements that are termed leases, but those, which in substance, are purchase contracts.

Level of Service: Used generally to define existing or current services, programs, activities and/or facilities provided by a government to its citizens. Level of service in any given department or office may be increased, decreased, or remain constant, depending upon needs, alternatives, productivity, and available resources. To continue a given level of service into future years assumes that objectives, goals, quantity and quality of the service will remain unchanged.

Levy: To impose taxes, special assessments, or service charges for the support of government activities.

Line-Item Budget: The presentation of the county's budget in a form which lists each spending agency's approved budget by specific "line-item" of expense along with the dollar amount budgeted. Also known as an object account.

Local Government: Any authority, county, municipality, district, or other political subdivision of the State of Colorado; any institution, department, agency, or authority of any of the foregoing; and any other entity, organization, or corporation formed by intergovernmental agreement or other contract between or among any of the foregoing.

Local Growth: A TABOR definition for a non-school district where a net percentage change in actual value of all real property in a district from construction of taxable real property improvements, minus destruction of similar improvements and additions to, minus deletions from taxable real property. Also referred to as net new construction.

Long-term Debt: Any obligation of the county with a remaining maturity term of more than one year.

M

Market Rate Adjustment: An annual adjustment to established salary ranges to compensate employees for variances between the current job market and the county's compensation structure.



Merit Rate Increase: A pool of dollars appropriated to compensate county employees annually based on their performance.

Mill: One one-thousandth of a dollar of assessed value.

Modified Accrual Basis: Governmental funds are accounted for by using the modified accrual basis. Under this approach, revenues are recognized when they become susceptible to accrual (when they become both “measurable” and “available” to finance expenditures of the current period). “Available” means collectible in the current period or soon enough thereafter to be used to pay current period liabilities.

N

NAPA Auto Parts: National Automotive Parts Associations is an auto parts supply company used by the Public Works-Fleet department.

Net Property Tax: The gross amount of property tax minus the budgeted non-collection amount. The anticipated received amount is the working amount of property tax revenue used in the budgeting process.

Net Working Capital: Current assets less current liabilities. At Adams County, net working capital amounts are modified to eliminate inventory to present available funds at a given point in time.

New Construction: See Local Growth.

Non-Recurring Expenditures: Capital purchases and “one-time” expenditures. Each spending agency’s “one-time” expenditure requests for the current year must stand on its own merits without consideration for the level of expenditures approved for the agency in the previous year’s budget.

Non-Recurring Revenues: Revenues accrued to the county that are unique and occur at one time only or follow a sporadic, unpredictable pattern.

O

Object Account: The numeric code, which uniquely distinguishes each account in the county’s chart of accounts, also known as line items.

Office: A unit of Adams County government. Offices are generally managed by elected county officials. However, the term is also used to designate some non-elected units of county government.

Open Space: Referring to tracts of undeveloped land which are utilized as natural buffers between communities, wildlife preservation areas, agricultural use, and natural area hiking trails.

Operating and Maintenance (O&M) Expenditures: The day-to-day operating and maintenance costs of a government. They include utility expenses (gas, electricity, water, and telephone), operating and office supplies, and materials, etc.

Operating Budget: The primary means by which most of the financing acquisition, spending and service delivery activities of a government are controlled. Colorado law requires the use of an annual operating budget.



Other Financing Sources: Financial resource increases not typically classified as revenues in compliance with GAAP to avoid the distortion of revenue trends, but are other resources used to fund government purchases and services. Resources such as the issuance of debt, lease proceeds, interfund transfers, proceeds from the sale of assets, insurance proceeds and payments on demand bonds reported as fund liabilities are coded to a separate area of the financial statements.

Other Financing Uses: Financial outlays not typically classified as expenditures for GAAP purposes, but represent decreases in current financial resources to fund certain activities such as issuance discounts on long-term debt, refunding transactions, interfund transfers and the reclassification so demand bonds as a fund liability. These transactions are reported on a separate area of the financial statements to avoid distorting expenditure trends.

P

P.O.S.T: Peace Officer Standards and Training was established by the Colorado Legislature in 1973 as a result of recommendations made by a national Presidential Commission studying crime in the United States. This commission recommended that states establish minimal performance, training, and employment standards for our nation's peace officers and establish a certification process to ensure basic compliance.

Personnel Expenditures: A category of line-item budget expenditures which includes all direct (salaries and wages) and indirect (fringe benefits) costs for full-time, part-time, and temporary employees of the county.

PPO: Preferred Provider Organization – A health care organization composed of physicians, hospitals, or other providers which provides health care services at a reduced [fee](#). This organization may also offer more flexibility by allowing for visits to out-of-network professionals at a greater expense to the policyholder. Visits within the network require only the payment of a small fee.

Program: Specific (or like group) activities or organizational units directed at attaining specific purposes or objectives.

Program Budget: A budget wherein expenditures are based primarily on programs of work and secondarily on expenditure type or class.

Property Tax: Taxes levied on all real and personal property according to the property's valuation and the tax rate, in compliance with state and local statutes.

Proposed Budget: Next fiscal years requested budgets, which are prepared by each county office, department, and spending agency in accordance with Budget Preparation Manual instructions and submitted to the Finance/IT Department for review and analysis and await appropriation by the Board of County Commissioners.

Public Hearing: A meeting to which citizens in the County are invited for purposes of providing input and comments.

R

RFT: Regular Full-Time employee, working 40 hours per week.

Rating: The credit worthiness of the county as evaluated by independent agencies.



Recommended Budget: After analysis and negotiation of proposed budgets with each department/office by the budget division, a balanced budget is submitted to the Board of County Commissioners for their consideration.

Resolution: A special or temporary order of the Board of County Commissioners usually requiring more legal formality than an ordinance or statute.

Restricted Fund Balance: Amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.

Revenues: Increases in the net current assets of a governmental fund type, other than expenditure refunds, operating transfers in, and residual equity transfers in.

Risk Management: Use of the various ways and means to avoid accidental loss or to reduce its consequences if it does occur.

S

SRO: School Resource Officer, which is an officer stationed at a school as part of their duties.

Special District: An independent unit of local government organized to perform a single or related number of governmental functions. Special districts usually have the power to incur debt and to levy taxes. Special districts include recreation districts, fire protection districts, local improvement districts, water and sanitation districts, etc.

Special Revenue Fund: A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

Spending Agency: The office/department or other governmental unit in Adams County having ultimate budgetary responsibility for a unit, program, or fund budget.

Statutory Property Tax Revenue Limit: Found in Section 29-1-301 of the Colorado Revised Statutes. Property tax increases are limited to 5.5% from one tax year to the next. An adjustment for a growth factor is allowed for new construction. The exemptions to this restriction are payment of bonds, payment of other contractual obligations approved by voters, and capital expenditures allowed by "Truth in Taxation" legislation. Adams County was exempted from the 5.5% exemption as of January 1st, 2003.

Supplemental Appropriation: Whenever a government receives unanticipated revenues, or revenues not assured at the time of the adoption of the budget, other than property tax revenue from the current year's mill levy and recurring expenditures which can be funded with fund balance, a supplemental appropriation must be enacted to authorize expenditure of those additional revenues.

T

TABOR: Taxpayers Bill of Rights, revenue and tax limit amendment.

Tax Levy: The unit of measurement, stated in mills, which is applied to the assessed value of real and personal property to determine the amount of taxes due.



Taxes: Compulsory charges levied by a government for financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

Taxpayer's Bill of Rights (TABOR): A Colorado constitutional amendment, which places limitation on the growth of government, and restricts when and how elections are to be held.

Transfers: The transfer of dollars from one fund to another. Treated as another financing source in the receiving fund and as another financing use in the originating fund.

U

Unassigned Fund Balance: amounts that are available for any purpose; these amounts are reported only in the general fund.

Unincorporated Adams County: Those portions of the county that are not part of an incorporated municipality.

V

Vacancy Savings: A "vacancy savings" in budgeted personnel costs occurs when a budgeted position becomes vacant during the year due to turnover, dismissal, early retirement, etc., or when a vacant position is filled at a salary lower than the budgeted salary.

W

Working Capital: also known as net working capital, is a financial measurement that shows the operating liquidity available to a business. It is calculated as current assets minus current liabilities.

X,Y,Z



Budget Resolutions

Legal confirmation of the budget process consists of preparing and adopting budget resolutions in accordance with Colorado Revised Statutes 29-1-106 thru 112. All resolutions are presented to the Adams County Board of County Commissioners and made official by the board formally adopting the resolution (approval by a majority vote). The resolutions, which must be adopted, are:

- Adoption of the Budget
- Appropriation of the Budget
- Mill Levy Certification

Adopting the Budget

The Adams County Board of Commissioners holds a public hearing to consider the adoption of the proposed budget, at which time any objections to the county's budget will be considered. Adoption of the proposed budget will be effective only upon an affirmative vote by a majority of the commissioners.

Appropriating the Budget

After the resolution adopting the budget is approved, an appropriation resolution is required setting a legal spending limit authorizing those expenditures as set forth in the budget. The amounts appropriated for spending agencies shall not exceed the amounts established during budget adoption.

Mill Levy Certification

In order to levy a property tax, a resolution to certify the mill levy must be adopted. The mill levy is the rate or level of tax imposed upon the county's assessed value in order to collect taxes.

The following pages contain copies of the adopted resolutions in the order discussed.



RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR ADAMS COUNTY, STATE OF COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2012 AND ENDING ON THE LAST DAY OF DECEMBER 2012

WHEREAS, the Board of County Commissioners of Adams County has appointed Richard Lemke, Director of Finance & Information Technology to prepare and submit a proposed budget to said governing body at the proper time; and,

WHEREAS, Richard Lemke, Director of Finance & Information Technology has submitted a proposed budget to this governing body on December 14th, 2011, for its consideration; and,

WHEREAS, upon due and proper notice, in accordance with the law, said proposed budget was open for inspection by the public at a designated place, a public hearing was held on December 12th, 2011, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget.

NOW, THEREFORE, BE IT RESOLVED, by the Board of County Commissioners, County of Adams, State of Colorado, that the budget as submitted, amended and summarized by fund on the attached Exhibit "A", is approved and adopted as the budget of the County of Adams, subject to the Adams County Colorado Annual Budget provisions on Fiscal Policy and Budget Process, and Adams County Finance & Information Technology/Expenditures Policy and Procedure Manual, adopted by previous resolution, for the year 2012 and, hereby incorporated into and made part of this Resolution.

Exhibit "A"

Section 1. Estimated expenditures and transfers-out for each fund are as follows:

General Fund	\$ 162,036,040
Capital Facilities Fund	\$ 12,154,103
Golf Course Fund	\$ 2,998,580
Fleet Management Fund	\$ 7,498,294
Road & Bridge Fund	\$ 30,053,101
Social Services Fund	\$ 182,204,486
Contingent Fund	\$ -
Insurance Fund	\$ 15,932,689
Developmentally Disabled Fund	\$ 1,129,367
Open Space Fund	\$ -
Conservation Trust Fund	\$ 491,942
Waste Management Fund	\$ 490,168
Open Space Projects Fund	\$ 3,020,040
Open Space Sales Tax Fund	\$ 10,888,939
DIA Noise Mitigation Fund	\$ 45,000
Community Development Block Grant Fund	\$ 4,949,414
Head Start Fund	\$ 4,494,480
Other Human Services Fund	\$ 305,056
Community Services Block Grant Fund	\$ 416,133
Workforce & Business Center Fund	\$ 6,481,894
TOTAL ESTIMATED EXPENDITURES	\$ 445,589,726

**Section 2. Estimated revenues and transfers-in for each fund are as follows:****GENERAL FUND:**

From Unappropriated Fund Balance	\$ 5,704,973
From Sources other than General Property Tax	\$ 40,993,106
From General Property Tax Levy	\$ 101,438,858
Transfers In	\$ 13,899,103
TOTAL GENERAL FUND	\$ 162,036,040

CAPITAL FACILITIES FUND:

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	\$ 12,154,103
From General Property Tax Levy	\$ -
TOTAL CAPITAL FACILITIES FUND	\$ 12,154,103

GOLF COURSE FUND:

From Unappropriated Fund Balance	\$ 105,080
From Sources other than General Property Tax	\$ 2,893,500
Transfers In	\$ -
From General Property Tax Levy	\$ -
TOTAL GOLF COURSE FUND	\$ 2,998,580

FLEET MANAGEMENT FUND:

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	\$ 7,498,294
Transfers In	\$ -
TOTAL FLEET MANAGEMENT FUND	\$ 7,498,294

ROAD AND BRIDGE FUND:

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	\$ 24,293,557
Transfers In	\$ -
From General Property Tax Levy	\$ 5,759,544
TOTAL ROAD AND BRIDGE FUND	\$ 30,053,101

SOCIAL SERVICES FUND:

From Unappropriated Fund Balance	\$ 1,552,017
From Sources other than General Property Tax	\$ 170,227,695
Transfers In	\$ -
From General Property Tax Levy	\$ 10,424,774
TOTAL SOCIAL SERVICES FUND	\$ 182,204,486

**CONTINGENT FUND:**

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	\$ -
Transfers In	\$ -
From General Property Tax Levy	\$ -
TOTAL CONTINGENT FUND	\$ -

INSURANCE FUND:

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	\$ 15,932,689
Transfers In	\$ -
TOTAL INSURANCE FUND	\$ 15,932,689

DEVELOPMENTALLY DISABLED FUND:

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	\$ -
From General Property Tax Levy	\$ 1,129,367
TOTAL DEVELOPMENTALLY DISABLED FUND	\$ 1,129,367

OPEN SPACE FUND:

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	\$ -
From General Property Tax Levy	\$ -
TOTAL OPEN SPACE FUND	\$ -

CONSERVATION TRUST FUND:

From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	\$ 491,942
From General Property Tax Levy	\$ -
Transfers In	\$ -
TOTAL CONSERVATION TRUST FUND	\$ 491,942

WASTE MANAGEMENT FUND:

From Unappropriated Fund Balance	\$ 280,168
From Sources other than General Property Tax	\$ 210,000
From General Property Tax Levy	\$ -
TOTAL WASTE MANAGEMENT FUND	\$ 490,168

OPEN SPACE PROJECTS FUND

From Unappropriated Fund Balance	\$ 1,350,280
From Sources other than General Property Tax	\$ 427,000
From General Property Tax Levy	\$ -



Transfers In	\$ 1,242,760
TOTAL OPEN SPACE PROJECTS FUND	\$ 3,020,040
OPEN SPACE SALES TAX FUND:	
From Unappropriated Fund Balance	\$ 661,483
From Sources other than General Property Tax	\$ 10,227,456
From General Property Tax Levy	\$ -
TOTAL OPEN SPACE SALES TAX FUND	\$ 10,888,939
DIA NOISE MITIGATION FUND:	
From Unappropriated Fund Balance	\$ 43,200
From Sources other than General Property Tax	\$ 1,800
From General Property Tax Levy	\$ -
TOTAL DIA NOISE MITIGATION FUND:	\$ 45,000
COMMUNITY DEVELOPMENT BLOCK GRANT FUND	
From Unappropriated Fund Balance	\$ 1,127
From Sources other than General Property Tax	\$ 4,948,287
From General Property Tax Levy	\$ -
TOTAL COMMUNITY DEVELOPMENT BLOCK GRANT FUND	\$ 4,949,414
HEAD START FUND:	
From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	\$ 4,494,480
From General Property Tax Levy	\$ -
Transfers In	\$ -
TOTAL HEAD START FUND	\$ 4,494,480
OTHER HUMAN SERVICES FUND:	
From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	\$ 305,056
Transfers In	\$ -
TOTAL HUMAN SERVICES FUND	\$ 305,056
COMMUNITY SERVICES BLOCK GRANT FUND:	
From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	\$ 416,133
From General Property Tax Levy	\$ -
Transfers In	\$ -
TOTAL COMMUNITY SERVICES BLOCK GRANT FUND	\$ 416,133
WORKFORCE & BUSINESS CENTER FUND	



From Unappropriated Fund Balance	\$ -
From Sources other than General Property Tax	\$ 6,481,894
From General Property Tax Levy	\$ -
TOTAL WORKFORCE & BUSINESS CENTER FUND	\$ 6,481,894

Upon motion duly made and seconded the foregoing resolution was adopted by the following vote:

Fischer ___ Aye
 Nichol ___ Aye
 Hansen ___ Aye

Commissioners

STATE OF COLORADO)
 County of Adams)

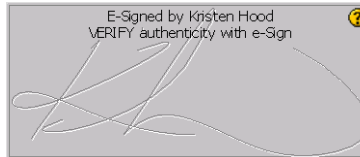
I, Karen Long, County Clerk and ex-officio Clerk of the Board of County Commissioners in and for the County and State aforesaid do hereby certify that the annexed and foregoing Order is truly copied from the Records of the Proceedings of the Board of County Commissioners for said Adams County, now in my office.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County, at Brighton, Colorado this 14th day of December, A.D. 2011.

County Clerk and ex-officio Clerk of the Board of County Commissioners
Karen Long:



By:



Deputy



RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES IN THE AMOUNTS AND FOR THE PURPOSE AS SET FORTH BELOW, FOR THE COUNTY OF ADAMS, STATE OF COLORADO FOR THE 2012 BUDGET YEAR

WHEREAS, the Board of County Commissioners, County of Adams, State of Colorado, has adopted the annual budget in accordance with the Local Government Budget Law, on the 14th day of December, 2011; and,

WHEREAS, the Board of County Commissioners, has made provision therein for the revenues in an amount equal to or greater than the total proposed expenditure as set forth in said budget; and,

WHEREAS, it is not only required by law, but also necessary to appropriate the revenues provided in the budget to and for the purposes described in the attached Exhibit "A", so as not to impair the operations of the County.

NOW, THEREFORE BE IT RESOLVED, by the Board of County Commissioners, County of Adams, State of Colorado, that the revenues provided in the budget to and for the purposes described in the attached Exhibit "A", are hereby approved.

Exhibit A

Section 1. That the following sums are hereby appropriated from the revenue of each fund, to each fund, for purposes stated:

GENERAL FUND:	
Current Operating Expenses	\$ 155,183,818
Capital Outlay	6,852,222
Transfers Out	0
Tabor Refund	0
TOTAL GENERAL FUND	\$ 162,036,040
CAPITAL FACILITIES FUND:	
Capital Outlay	\$ 95,000
Transfers Out	12,059,103
TOTAL CAPITAL FACILITIES FUND	\$ 12,154,103
GOLF COURSE FUND:	
Current Operating Expenses	\$ 2,262,980
Capital Outlay	395,600
Transfers Out	340,000
TOTAL GOLF COURSE FUND	\$ 2,998,580
FLEET MANAGEMENT FUND:	
Current Operating Expenses	\$ 4,429,294
Capital Outlay	3,069,000
Transfers Out	0
TOTAL EQUIPMENT SERVICE FUND	\$ 7,498,294
ROAD AND BRIDGE FUND:	
Current Operating Expenses	\$ 22,996,675
Capital Outlay	7,056,426
Transfers Out	0



Tabor Refund	0
TOTAL ROAD AND BRIDGE FUND	\$ 30,053,101
SOCIAL SERVICES FUND:	
Current Operating Expenses	\$ 182,104,486
Capital Outlay	100,000
Transfers Out	0
TOTAL SOCIAL SERVICES FUND	\$ 182,204,486
CONTINGENT FUND:	
Current Operating Expenses	\$ 0
Transfers Out	0
TOTAL CONTINGENT FUND	\$ 0
INSURANCE FUND:	
Current Operating Expenses	\$ 15,932,689
TOTAL INSURANCE FUND	\$ 15,932,689
DEVELOPMENTALLY DISABLED FUND:	
Current Operating Expenses	\$ 1,129,367
Tabor Refund	0
TOTAL DEVELOPMENTALLY DISABLED FUND	\$ 1,129,367
OPEN SPACE FUND:	
Current Operating Expenses	\$ 0
TOTAL OPEN SPACE FUND	\$ 0
CONSERVATION TRUST FUND:	
Current Operating Expenses	\$ 330,882
Capital Outlay	158,060
Transfers Out	0
TOTAL CONSERVATION TRUST FUND	\$ 491,942
WASTE MANAGEMENT FUND:	
Current Operating Expenses	\$ 490,168
TOTAL WASTE MANAGEMENT FUND	\$ 490,168
OPEN SPACE PROJECTS FUND	
Current Operating Expenses	\$ 75,540
Capital Outlay	2,944,500
Transfers Out	0
TOTAL OPEN SPACE PROJECTS FUND	\$ 3,020,040
OPEN SPACE SALES TAX FUND:	
Current Operating Expenses	\$ 8,146,179
Capital Outlay	0
Transfers Out	2,742,760
TOTAL OPEN SPACE SALES TAX FUND	\$ 10,888,939
COMMUNITY DEVELOPMENT BLOCK GRANT FUND:	
Current Operating Expenses	\$ 4,949,414
TOTAL COMMUNITY DEVELOPMENT BLOCK GRANT FUND	\$ 4,949,414



HEAD START FUND:	
Current Operating Expenses	\$ 4,494,480
TOTAL HEAD START FUND	<u>\$ 4,494,480</u>
OTHER HUMAN SERVICES FUND:	
Current Operating Expenses	\$ 305,056
Capital Outlay	0
TOTAL OTHER HUMAN SERVICES FUND	<u>\$ 305,056</u>
COMMUNITY SERVICES BLOCK GRANT FUND:	
Current Operating Expenses	\$ 416,133
Capital Outlay	0
TOTAL COMMUNITY SERVICES BLOCK GRANT FUND	<u>\$ 416,133</u>
WORKFORCE & BUSINESS CENTER FUND	
Current Operating Expenses	\$ 6,481,894
TOTAL WORKFORCE & BUSINESS CENTER FUND	<u>\$ 6,481,894</u>
DIA NOISE MITIGATION FUND	
Current Operating Expenses	\$ 45,000
TOTAL DIA NOISE MITIGATION FUND	<u>\$ 45,000</u>

Upon motion duly made and seconded the foregoing resolution was adopted by the following vote:

Fischer ___ Aye
 Nichol ___ Aye
 Hansen ___ Aye
 Commissioners

STATE OF COLORADO)
 County of Adams)

I, Karen Long, County Clerk and ex-officio Clerk of the Board of County Commissioners in and for the County and State aforesaid do hereby certify that the annexed and foregoing Order is truly copied from the Records of the Proceedings of the Board of County Commissioners for said Adams County, now in my office.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County, at Brighton, Colorado this 14th day of December, A.D. 2011.

County Clerk and ex-officio Clerk of the Board of County Commissioners
 Karen Long:



By:



Deputy



STATE OF COLORADO)
COUNTY OF ADAMS)

At a regular meeting of the Board of County Commissioners for Adams County, Colorado, held at the Administration Building in Brighton, Colorado on the 14th day of December, 2011 there were present:

W.R. "Skip" Fischer _____ Chairman
Alice J. Nichol _____ Commissioner
Erik Hansen _____ Commissioner
Hal B. Warren _____ County Attorney
Kristen Hood, Deputy _____ Clerk of the Board

when the following proceedings, among others were held and done, to-wit:

CERTIFICATION OF MILL LEVIES FOR BUDGET YEAR 2012

WHEREAS, the Board of County Commissioners is required to levy against the valuation of all taxable property existing on the assessment date within the various taxing districts; and,

WHEREAS, the various taxing authorities submit certifications requesting the Board of County Commissioners to levy the requisite taxes for all purposes required by law in the amount set forth in the respective resolution; and,

WHEREAS, the Board of County Commissioners has received the requests to levy taxes of the various taxing districts within the County of Adams; and,

WHEREAS, the County itself desires to levy a tax of 26.806 mills, which includes an abatement levy of 0.027 mills, upon each dollar of the total assessed valuation of all taxable property within the county; and,

WHEREAS, the County desires to establish the following separate funds for mill levy purposes and it's corresponding mill levy for the calendar year commencing January 1, 2012:

County General Fund	22.896
Road & Bridge Fund	1.300
Social Services Fund	2.353
Developmentally Disabled Fund	0.257
Total	<u>26.806</u>

NOW, THEREFORE, BE IT RESOLVED, by the Board of County Commissioners, County of Adams, State of Colorado, that the above named funds and their corresponding mill levies be and hereby are established for the calendar year 2012.

BE IT FURTHER RESOLVED, that the levies and revenues for each fund as set forth in the County Commissioners' Certificate of Levies and Revenue, Adams County, Colorado for the year 2012 be and hereby are approved and a copy of Commissioners' Certification of Levies and Revenue is made a part hereof by reference and attached hereto and said taxes so levied and certified by the Board of County Commissioners and hereby and herewith certified to the County Assessor.



BE IT FURTHER RESOLVED, that the mill levies and revenue for the various taxing districts located within the County of Adams, State of Colorado, as set forth in the County Commissioners' Certification of Levies and Revenue, Adams County, Colorado, for the year 2012, a copy of which is hereby and herewith made a part hereof by reference, be and hereby is adopted and that a levy against the valuation of all taxable properties existing on the assessment date within the respective various taxing districts be and hereby is made and the same is certified to the County Assessor.

BE IT FURTHER RESOLVED, that the Board of County Commissioners of Adams County in certifying the mill levies of the above noted taxing districts is performing a ministerial and non-discretionary act to comply with the requirements of Sections 39-1-111 and 39-5-128, C.R.S.; that the Board of County Commissioners has no authority to modify the mill levies so certified to it; and therefore, that the Board of County Commissioners assumes no liability or responsibility associated with any levy of any of the above noted taxing districts.

BE IT FURTHER RESOLVED, that a copy of the County Commissioners' Certification of Levies and Revenue, certified to the Assessor, be mailed to the Division of Property Taxation, Division of Local Government, and Department of Education.

Upon motion duly made and seconded the foregoing resolution was adopted by the following vote:

Fischer ___ Aye
Nichol ___ Aye
Hansen ___ Aye
Commissioners

STATE OF COLORADO)
County of Adams)

I, Karen Long, County Clerk and ex-officio Clerk of the Board of County Commissioners in and for the County and State aforesaid do hereby certify that the annexed and foregoing Order is truly copied from the Records of the Proceedings of the Board of County Commissioners for said Adams County, now in my office.

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County Clerk and ex-officio Clerk of the Board of County Commissioners
Karen Long:



By:



Deputy